Commonwealth of Virginia

EMPLOYER INCOME TAX WITHHOLDING INSTRUCTIONS



VIRGINIA DEPARTMENT OF TAXATION (804) 367-8037

TABLE OF CONTENTS

	Page
What's New	iii
Helpful Information	iii
Virginia Withholding Tax Forms and Due Dates	1
Introduction	
Where To Get Forms and Assistance	2
Registering For A Withholding Tax Account	
Who Must Register	
How To Register	
Filing Status	
Seasonal Filers	
When To Register	
Registering For Other Taxes	3
Your Virginia Account Number	
Registration Changes	3
Record Keeping Requirements	3
Who Must Withhold Virginia Income Tax	4
Who Is An Employer	
Conformity To Federal Definitions	
Courtesy Filers	
Who Is An Employee	
Liability Of Certain Nonresidents	
Taxable and Exempt Payments	5
Payments Subject To Withholding	
Payments Exempt From Withholding	
Payments To Nonresidents Under Reciprocity Agreements	
Payments To Other Nonresidents	
Partially Exempt Employment	
Employee Withholding Exemption Certificates	
Use of Exemption Certificates	
Filing Exemption Certificates	
Claiming Exemptions	6
Additional Withholding	
Exemption From Withholding	6
How To Compute The Tax	7
Tax Tables And Formula	7
Determining The Payroll Period	7
Using The Daily Or Miscellaneous Withholding Table	
Nonperiodic Payments	
Other Methods For Computing The Tax	
Tax Tables	
Tax Formula	
How To File And Pay The Tax	18
Filing And Payment By Mail	
Payment By Electronic Funds Transfer (EFT)	
Mandatory EFT Payments	
How Often To File	
Quarterly Filing	
Qualterly filling	
Monthly Filing	

Adjustments To Returns	19
Liability For Filing	19
Extensions Of Time For Filing And Payment	
Penalties And Interest	19
General Requirements	19
Late Filing Penalty	19
Late Payment Penalty	20
Special Rule For Semi-Weekly Filers	
Interest	
Sample Returns	20
Form VA-5	
Form VA-15	
Form VA-16	22
Form VA-6	23
Annual Reporting Requirements	24
Annual Summary, Form VA-6	
Form 1099 Requirements	
Magnetic Media Reporting	
Virginia Magnetic Media Specifications	
Magnetic Media Format Requirements	24
Magnetic Cartridge Technical Requirements	25
Diskette & CD Technical Requirements	
Required Records for Cartridges, Diskettes and CD's	
Common Reasons for Returned Files	
Transmittal Form Instructions	
Transmittal Form	

WHAT'S NEW

Payroll Service Providers - Effective July 1, 2004, all persons who act on behalf of 100 or more taxpayers to remit individual income tax withholding payments imposed pursuant to § 58.1-460 et seq. of the *Code of Virginia* are required to remit such withholding to the Virginia Department of Taxation using ACH Credit transactions. For further information, refer to § 58.1-202 et seq. of the *Code of Virginia* or to the department's EFT Guide which can be downloaded at www.tax.state.va.us .

Federal / State Combined 1099 R Reporting - Virginia now participates in the Federal / State combined 1099 R reporting processing program. Employers who plan to use this program must notify the Department of Taxation in writing of their intention by February 15, 2004. Send a letter informing us that you are a participant to: Department of Taxation, W-2 Processing, P. O. Box 1278, Richmond, Virginia 23218-1278.

Format For Annual W 2 Electronic Submissions - Magnetic Media Reporting and Electronic Filing format **MMREF-1**, created by the SSA, is the only format acceptable for submitting annual W2 information to TAX electronically. The grace period for the old TIB-4 format expired on December 31, 2002, and the TIB-4 format is **no longer accepted**. Any W2 submissions that are not in the MMREF-1 format will be returned and a new file requested.

NEW PROCESS - Tax Year 2003 - The following changes are in effect beginning for the 2003 Tax Year:

- (1) Reel tape will NOT be accepted,
- (2) 3480 Cartridges must be read only,
- (3) 3490 Cartridges are the preferred medium for volume submissions.

For Tax Year 2003, all magnetic media information must be submitted by February 28, 2004, (March 1 since February 28 is a Saturday) on 3480 cartridges, 3490 cartridges, diskettes, or CDs.

Please refer to pages 24-29 of this booklet for further details.

Helpful Information

Annual Filing Requirements - Form W-2

Employers with 250 or more annual employee wage statements ("W-2 forms") must file their W-2's via magnetic media. See page 24 for more information on annual filing requirements.

ifile

VA-6 information may be submitted on-line via the agency's web site using an application called "Business ifile." If you use Business ifile to submit your VA-6 information, you are still required to submit W2 information to the Department of Taxation. A copy of your Business ifile VA6 confirmation must be included with your W2 submission. Please refer to page 18 for further information. Also, Sales and Use, Unemployment, and Corporation Estimated taxes may be filed and paid on-line. Visit our web site at: www.tax.state.va.us.

Payment By Electronic Funds Transfer (EFT)

The Virginia Department of Taxation encourages all businesses to submit tax payments by EFT. This is a safe, secure method of ensuring tax payments are received by the Department in a timely and efficient manner. Also, payments submitted by EFT eliminate the requirement to submit Forms VA-5 or VA-15, depending on your filing status. Although Virginia law requires certain taxpayers to submit all payments using EFT, any business may elect to pay by EFT. In addition, payment by EFT is available for sales, use, and corporate income taxes.

The Department also encourages the submission of VA-6, VA-16 and W2s by Magnetic Media. Electing to file in this manner, combined with submitting payments by EFT completely eliminates paper returns. The Department of Taxation has established requirements for businesses to pay by EFT (see page 18).

Registering for an EFT account is quick and simple. You can download the EFT Guide from our web site, call us at **(804) 440-2541**, or write to us at **P.O. Box 1317**, **Richmond, VA 23218-1317** to order a copy of the EFT Guide. You may also fax your request to **(804) 236-2759**, or send E-mail by connecting to our Web Site at: www.tax.state.va.us.

VIRGINIA WITHHOLDING TAX FORMS AND DUE DATES

Description/Due Date

Title

Form

	F	F
	Employer	Forms
iReg	On-line Registation Form	Used to register your business on line at our web site.
R-1	Combined Registration Application	Used to register your business for withholding tax. You may also register your business on line by visiting our web site at www.tax.state.va.us and using the iReg process.
R-3	Registration Change Request	Used to report changes of address and to notify the Department that an employer is no longer liable for withholding. File before the effective date of the change.
VA-5	Employer's Return of Virginia Income Tax Withheld	Used by quarterly, monthly and seasonal filers. Quarterly returns are due on April 30, July 31, October 31, and January 31. Monthly returns are due by the last day of the following month for the months of March, June, September and December, and by the 20th day of the following month for all other months. Seasonal returns are due on the same dates as monthly returns, for each month that the business has employees.
VA-15	Employer's Payment of Income Tax Withheld	Used by semi-weekly filers. Payments are due within three banking days of any federal cutoff date (generally Tuesdays and Fridays) if the accumulated tax liability exceeds \$500. If the due date falls within three days of the due date for Form VA-16, the payment must be made on Form VA-16.
VA-16	Employer's Payments Quarterly Reconciliation and Return of Virginia Income Tax Withheld	Used by semi-weekly filers to reconcile payments for for each calendar quarter. Form VA-16 is due on April 30, July 31, October 31 and January 31.
VA-6	Employer's Annual Reconciliation of Virginia Income Tax Withheld	Annual or final summary of payments for the year. Form VA-6 is due by February 28 each year, or within 30 days after the last payment of wages, with copies of any federal Form W-2, W-2G, 1099, or 1099-R showing Virginia tax withheld attached.
	Employee	Forms
VA-4	Virginia Employee's Withholding Exemption Certificate	Used to report the number of exemptions an employee is entitled to claim. Obtain from each employee on the date employment begins.
VA-4P	Withholding Exemption Certificate for Recipients of Pension and Annuity Payments	Used to report the number of exemptions that a pension or annuity recipient is entitled to claim. Obtain from each recipient before payments begin.

Your return must be postmarked either before or on the due date.

If any due date falls on a Saturday, Sunday, or legal holiday, your return must be postmarked either before or on the next regular business day.

INTRODUCTION

These instructions are intended to help you file your withholding tax returns and pay the tax due as required by Virginia law. They are a synopsis of the tax law, and cover the rule, rather than the exception.

You should use this booklet as a reference guide, not as a substitute for the complete tax law provided by the Code of Virginia or the regulations promulgated by the Department of Taxation.

WHERE TO GET FORMS AND ASSISTANCE

Visit Our Website

Connect to: www.tax.state.va.us and use your computer to:

- download forms and instructions;
- get filing information;
- iReg -- Register new businesses on line
- iFile -- File Employer Withholding on line
- review answers to frequently asked questions; or
- e-mail us your questions.

Order Forms by Telephone

Call our Forms Request Unit at (804) 440-2541. You can place orders 24 hours a day.

Written Requests

Send your inquiry to the Customer Service Section, P.O. Box 1115, Richmond, Virginia 23218-1115. Please do not send returns or payments to this address.

Call or Visit Our Offices

Call or visit our Central Office or Norfolk District Office. The addresses and telephone numbers are listed below. Customer service hours are from 8:30 a.m. to 4:30 p.m., Monday through Friday.

Main Office (804) 367-8037 3600 West Broad Street, Richmond, VA 23230

Norfolk District Office (757) 455-3810 7 Koger Center, Suite 101, Norfolk, VA 23502

Tenemos servicios disponible en Español

REGISTERING FOR A WITHHOLDING TAX ACCOUNT

Who Must Register

If you meet the definition of "employer" under "Who Must Withhold Virginia Income Tax," you must register your business for withholding tax. As a general rule, an employer is a person or business that pays wages or salaries for services performed in Virginia, or pays pensions or annuities to Virginia residents.

How To Register



Visit our web site at www.tax.state.va.us and register or make changes to your Tax account. You may also register with the Virginia Employment Commission (VEC).

Registering online provides several key advantages: Reduces errors Fast, easy, secure Ability to save and complete later

Complete Form R-1, the Combined Registration Application. Be sure to provide all requested information. Mail your completed form to **Department of Taxation**, Registration Unit, P.O. Box 1114, Richmond, VA 23218-1114, or bring it to one of our offices.

Filing Status

If your estimated total withholding is \$300 or less per quarter, you are required to file quarterly. If you indicate \$301 to \$2,999 per quarter, you are required to file monthly. If you indicate \$3,000 or more per guarter, we will assign a semi-weekly filing status. Once you have registered, we will review your account each year and adjust your filing period accordingly. If a change is needed, we will notify you and send you the proper returns. Filing status changes are made on January 1 of each year, and remain effective until the following January 1.

Seasonal Filers

If your business operates on a seasonal basis, or you pay wages or salaries only during certain months of the year, complete the "Seasonal Business" area of Form R-1, indicating the months during which you will be liable to withhold tax. We will assign a seasonal filing status and send returns only for the months selected on Form R-1.

When To Register

After we process your Form R-1, we will send you preprinted withholding tax returns. To ensure timely receipt of your returns, register your business using iReg or file Form R-1 as early as possible, preferably before withholding begins. If you have not registered by the date your first tax payment is due, you may send the payment with your Form R-1 and a letter explaining what period the payment covers. If you do not register in time to receive preprinted returns, you are still required to make your tax payments on time.

Registering For Other Taxes

Register for other taxes online using iReg at www.tax.state.va.us. You may file Form R-1 to register for your employer withholding tax account, and for the following major business taxes, if they apply to you:

Corporate Income Tax: Register for corporate income tax if your business is a corporation that is organized under the laws of Virginia, holds a certificate of authority to conduct business in Virginia, or receives income from Virginia sources. For detailed information, see Virginia Form 500 and instructions.

Litter Tax: Register for litter tax if your business activities include the manufacture, wholesale, distribution or retail sale of the following items: food for human or pet consumption; groceries; cigarettes and tobacco products; soft drinks; beer, wine, distilled spirits and malt beverages; newspapers and magazines; paper products; glass, metal, plastic and fiber containers; cleaning agents; toiletries; non-drug drugstore sundry products; and motor vehicle parts. For detailed information, see Virginia Form 200 and instructions.

Sales or Use Tax: Register for sales tax if your business is located in Virginia and you will be making retail sales on which Virginia sales tax must be collected. Register for use tax if your business is located outside Virginia, but you will be collecting Virginia sales tax from your customers. For detailed information, see the Virginia Sales and Use Tax Regulations.

Consumer Use Tax: Register for consumer use tax if you will purchase furniture, equipment, supplies and other tangible personal property for business use from out-of-state dealers who do not collect Virginia sales tax. For detailed information, see the *Virginia Sales and Use Tax Regulations*.

Tire Tax: Register for tire tax if your business activities include the retail sale of tires. For detailed information, see Virginia Form T-1 and instructions.

Your Virginia Account Number

The Virginia account number assigned by the Department of Taxation will serve as the identification number for your withholding tax account, and for your other major business tax accounts. Please use your account number on any returns, checks, or correspondence you send to us.

Because your registration information also includes your Federal Employer's Identification Number (FEIN), it is helpful if you also include that number on forms and correspondence. If the Internal Revenue Service assigns a new FEIN to your business because of a reorganization, change in business type, or change of ownership, you must file Form R-1 and obtain a new Virginia account number.

You should have only one Virginia account number. If you have more than one account number and do not know which one is correct, please contact us at (804) 367-8037. If you acquire another employer's business, do not use that employer's account number. Instead, complete Form R-1 and file it with a statement explaining the change in ownership.

Registration Changes

Use Form R-3, Registration Change Request, to notify the Department of Taxation when:

- your business name or address changes;
- you no longer have employees; or
- you close your business.

Do not use Form R-3 to report a name change that results from a change in ownership. Instead, use Form R-3 to close the former owner's account, and file Form R-1 to obtain a Virginia account number for the new owner. In the case of a corporate merger, a copy of the merger statement should be attached to Form R-3.

RECORD KEEPING REQUIREMENTS

Your withholding tax records should include:

- The amounts and dates of wage payments made to each employee;
- The amounts and dates of all Virginia income tax withheld from each employee;
- The name, address, social security number, and period of employment for each employee;
- An exemption certificate (Form VA-4 or Form VA-4P) for each employee;

- Your account number and the amounts and dates of all tax payments made to the Department of Taxation; and
- A list of employees claiming exemption from withholding, including social security numbers.

Keep all records for at least three years after the due date to which they relate, or the date the tax was paid, whichever is later.

REGISTRATION CHANGE REQUEST

USE THIS FORM TO REPORT NAME OR ADDRESS CHANGES OR TO NOTIFY US THAT YOU ARE NO LONGER LIABLE FOR VIRGINIA INCOME TAX WITHHOLDING.

CHANGE IN BUSINESS LOCATION. ENTER NEW CITY OR COUNTY WHERE BUSINESS IS LOCATED:	, EFFECTIVE DATE			
COMPLETELY OUT OF BUSINESS. DATE B NO LONGER LIABLE FOR WITHHOLDING TAX.	USINESS WAS TERMINATED DATE NO LONGER LIABLE			
IT NUMBER	NEW LEGAL BUSINESS NAME			
T BUSINESS NAME AND MAILING ADDRESS	NEW TRADING-AS NAME NEW PHYSICAL STREET ADDRESS			
FACSIMILE	CITY	STATE	ZIP	COUNTY
CSIMIL	NEW MAILING STREET ADDRESS			
EXCO	CITY	STATE	ZIP	
\'	AREA CODE TELEPHONE	NUMBER		

WHO MUST WITHHOLD VIRGINIA INCOME TAX

As a general rule, any person or entity that meets the definition of "employer," below, must withhold Virginia income tax.

Who Is An Employer

An employer is generally a person or entity that pays wages to employees for services performed in Virginia, or makes pension or annuity payments to residents of Virginia.

The term "employer" includes the following:

- An individual, fiduciary, partnership, association, joint enterprise, or corporation for whom an employee performs services:
- The Commonwealth of Virginia, or any political subdivision thereof, or any agency or instrumentality thereof;
- ◆ The United States or any agency or instrumentality thereof.
- Payors of pensions or annuities to residents of Virginia, except that financial institutions are <u>not</u> considered employers with respect to payments from Individual Retirement Accounts (IRA) or simplified employee pension funds (SEP).

An employer is generally subject to the Virginia withholding requirements if the employer is:

- ◆ A resident of Virginia; or
- ◆ Doing business in Virginia: or
- Domesticated under the laws of Virginia relating to the domestication of foreign corporations; or
- Making payments of wages or salaries to employees for services performed in Virginia; or

 Making pension or annuity payments to residents of Virginia.

Conformity To Federal Definitions

The determination of whether an employer-employee relationship exists for purposes of Virginia withholding requirements is made under federal law (U.S. Treasury Reg. § 31.3401(c)-1). Anyone classified as an employer for federal purposes is also an employer for Virginia purposes.

Courtesy Filers

An employer who is not otherwise subject to the Virginia withholding requirements, but wishes to withhold Virginia income tax as a courtesy to employees who reside here, may register for an account number. Once registered, the employer will be subject to the same filing requirements as all other Virginia employers.

Who Is An Employee

The term "employee" includes:

- An individual (resident or nonresident) who performs or performed services in Virginia for wages;
- A resident of Virginia who performs or performed services outside Virginia for wages;
- An officer, employee, or elected official of the United States, or any other state or territory, or any political subdivision thereof, or the District of Columbia, or any instrumentality or agency of the governments listed;
- An officer of a corporation;
- A resident of Virginia who receives pension or annuity payments.

An employee is generally subject to Virginia income tax withholding if any of the following conditions are met:

- The individual receives taxable wages for services performed in Virginia and is not eligible for an exemption from withholding;
- The individual is a resident of Virginia who receives taxable wages for services performed outside Virginia and does not qualify for an exemption from withholding;
- The individual is a resident of Virginia and receives pension or annuity payments or both from which federal income tax has been withheld (except IRA and SEP payments) and is not eligible for an exemption from withholding.

Liability Of Certain Nonresidents

In general, nonresident employees who perform services in Virginia are subject to Virginia withholding. However, Virginia has reciprocity agreements with several other states that affect liability for state income tax and withholding from wages. Those states are: Kentucky, Maryland, the District of Columbia, West Virginia, and Pennsylvania.

If residents of those states meet certain criteria, they will not be subject to Virginia withholding. Residents of all other states are subject to Virginia withholding on wages received for services performed in this state. For further information, see "Taxable and Exempt Payments," below.

TAXABLE AND EXEMPT PAYMENTS

Payments Subject To Withholding

Virginia law conforms to the federal definition of income subject to withholding. Virginia withholding is generally required on any payment for which federal withholding is required.

This includes most wages, pensions and annuities, gambling winnings, vacation pay, bonuses, and certain expense reimbursements.

Payments Exempt From Withholding

Payments that are exempt from federal withholding are also exempt from Virginia withholding. In addition, the following payments are exempt from Virginia withholding.

- Payments made for acting in or serving as a crew member for movies, television series, commercials, or promotional films that are filmed totally or partially in Virginia by an employer that conducts business in Virginia for less than 90 days and that edits, processes and markets the completed project outside Virginia.
- 2. Payments made from an Individual Retirement Account (IRA) or simplified employee pension plan (SEP).
- 3. Payments made to nonresident employees of rail carriers, motor carriers, and water carriers.
- 4. Payments made to resident and nonresident seamen.

Payments To Nonresidents Under Reciprocity Agreements

When you make wage or salary payments to a non-resident for services performed in this state, you must usually withhold Virginia income tax in the same manner as you would for a resident.

Virginia has entered into reciprocity agreements with other states for individuals who earn income in states other than their states of residence. The agreements allow those individuals to be taxed only by their state of residence on earned or business income, provided that certain conditions are met. The terms of the agreements eliminate a nonresidentís liability for Virginia income tax, as well as the requirement for withholding from payments made for services performed in Virginia.

Current reciprocity agreements affect Virginia withholding requirements for residents of the following states: Kentucky, the District of Columbia, Maryland, West Virginia and Pennsylvania. Withholding provisions for residents of these states who work in Virginia are described below.

Kentucky and the District of Columbia: Wage and salary payments to residents of these states are not subject to Virginia withholding if the employees commute daily to a place of employment in Virginia.

Maryland, West Virginia, and Pennsylvania: Wage and salary payments made to residents of these states are not subject to Virginia withholding if the employees meet the following conditions:

- The employee does not live in Virginia for longer than 183 days during the taxable year;
- The only Virginia source income received during the year was from salaries or wages; and
- ◆ The Virginia source income is subject to taxation by the individual's state of residence.

Any nonresident who is exempt from Virginia withholding under a reciprocity agreement must indicate this on the Form VA-4, Employee's Exemption Certificate, filed with his or her employer.

Payments To Other Nonresidents

Payments to the following nonresidents for services performed in Virginia are subject to withholding.

- Residents of non-reciprocity states. This includes residents of neighboring states (Tennessee and North Carolina), with whom Virginia has no reciprocity agreement in place, as well as residents of other states who are working in Virginia on a temporary basis.
- 2. Residents of Kentucky, the District of Columbia, Maryland, West Virginia, and Pennsylvania who do not

meet the conditions for exemption under Virginia's reciprocity agreements with those states.

Partially Exempt Employment

If an employee performs both taxable and non-taxable services for an employer - for example, services performed both in and outside Virginia - the entire payment for those services is subject to Virginia withholding if at least one-half of the services are taxable. If less than one-half of the employee's time is spent in services not subject to withholding, the entire payment is exempt.

EMPLOYEE WITHHOLDING EXEMPTION CERTIFICATES

Use Of Exemption Certificates

To compute Virginia withholding tax for payments made to an employee, you need to know the number of personal exemptions the employee can claim. The employee gives you this information on Form VA-4, Virginia Employee's Income Tax Withholding Exemption Certificate. An employee would also use Form VA-4 to tell an employer that he or she is exempt from Virginia withholding. Recipients of pension and annuity payments use a different certificate, Form VA-4P, to report their exemption information to their payors.

Keep exemption certificates in your records to support your computation of Virginia withholding tax for each employee. Do not send the certificates to the Department of Taxation.

You must use the Virginia exemption certificates for computing Virginia withholding. Federal certificates (Form W-4 or W-4P) may not be substituted.

Filing Exemption Certificates

Employees must file Form VA-4 with you when their employment begins. Form VA-4P should be filed before pension or annuity distributions begin. If no Form VA-4 or VA-4P is filed, withhold Virginia income tax as if no exemptions had been claimed.

A new Form VA-4 or Form VA-4P must be filed if the employee's allowable number of exemptions changes or if an employee previously exempt from Virginia income tax becomes subject to the tax. The form should be filed within ten days of the employee's change in status.

Claiming Exemptions

The employee must complete the Personal Exemption Worksheet to determine the allowable number of exemptions for withholding purposes. An employee may not claim more than the number of personal exemptions that he or she is entitled to claim for purposes of filing an

individual income tax return, unless the Department has authorized additional exemptions in writing.

In cases where an employee will be claiming a large amount of itemized deductions on his or her income tax return, basing the withholding computation on the usual number of allowable exemptions may result in withholding too much tax. If an employee can show that such withholding has resulted in a refund of \$300 or more for the preceding tax year, he or she may write to the **Department of Taxation**, **P.O. Box 1115**, **Richmond**, **VA 23218-1115** to request permission to claim additional withholding exemptions. The letter should include the employee's name, social security number, estimated Virginia taxable income for the year, gross wages per pay period, and number of pay periods.

If you believe that an employee has claimed too many exemptions, please send a copy of the employee's Form VA-4 to the **Department of Taxation, P.O. Box 1115, Richmond, VA 23218-1115**, and request a review of the information. We will notify you in writing whether you may accept the Form VA-4 as filed or whether the employee must file a new Form VA-4.

Additional Withholding

If an employee wants to have an additional amount of tax withheld from each paycheck, and you agree to do so, the employee must indicate the additional amount on Form VA-4 or Form VA-4P. If you do not agree to withhold additional tax, the employee may need to make estimated tax payments.

Exemption From Withholding

An employee is exempt from Virginia withholding if he or she meets any of the conditions listed on Form VA-4 or VA-4P. The employee must file a new certificate each year to certify the exemption. Be sure to keep copies of any certificate claiming exemption from withholding.

HOW TO COMPUTE THE TAX

Tax Tables And Formula

Tables for computing the tax, based on weekly, bi-weekly, semi-monthly, monthly, and daily or miscellaneous pay periods are provided on pages 8 through 17. To use a table, select the appropriate wage bracket in the left-hand column, then the number of exemptions from the top of the table to arrive at the amount of tax to be withheld. The tax amounts listed in the tables are rounded to the nearest dollar. To compute the exact amount of tax to be withheld, use the formula shown on page 18.

Determining The Payroll Period

For purposes of computing withholding tax, "payroll period" means the period of service (weekly, monthly, etc.) for which you normally pay wages. You should use the same period that you use for federal withholding tax purposes. If you have a regular payroll period, use that period for computing the tax, even if your employee does not work for the entire period. If you do not have a regular payroll period in place, compute the tax using the Daily or Miscellaneous Payroll Period withholding table. Special instructions for using that table are given below.

For a period of less than one week, you may compute the tax using a weekly payroll period, provided the employee signs a statement certifying that he or she has not worked for any other employer for wages subject to withholding in that calendar week.

Using The Daily Or Miscellaneous Withholding Table To compute the tax using the Daily or Miscellaneous Payroll Period withholding tax table:

- (a) Count the number of days in the period covered by the payment, including Saturdays, Sundays, and holidays. If the wages are not related to a specific period of time (for example, commissions paid upon completion of a sale), count the number of days back from the payment date to the latest of the following dates:
 - 1. the last wage payment made to that employee in the same calendar year;
 - 2. the date employment began, if that date falls in the same calendar year; or
 - 3. January 1 of the year in which you are making the payment.
- (b) Divide the wage payment by the number of days computed under (a). This amount is the average daily wage.
- (c) Locate the average daily wage amount in the left column of the Daily or Miscellaneous table, then compute the daily tax by selecting the appropriate number of exemptions from the top of the table.

(d) Multiply the daily tax by the number of days computed under (a) to compute the tax for the pay period.

Nonperiodic Payments

PENSION AND ANNUITY PAYMENTS: If the payment is subject to mandatory federal withholding of 20% or 28% or if payments are not made on a regular basis, withhold Virginia tax at a rate of 4%.

VACATION PAY AND BONUSES: If vacation pay or bonuses are included with a regular wage payment, add those amounts to the gross wages for the period and withhold tax on the entire total using the withholding tax tables or formula. If the payments are not included with regular wage payments, compute the tax as described under "Supplemental Wage Payments."

SUPPLEMENTAL WAGE PAYMENTS: Add supplemental payments (such as commissions, overtime, back pay, and certain reimbursements) that are included with a regular wage payment to the gross wages and withhold tax on the entire total, using the withholding tax tables or formula.

If the supplemental wage payment is made separately, compute the tax as follows:

- (a) Add the supplemental payment to the regular wages for the current payroll period or to the wages for the last regular payroll period in the same calendar year.
- (b) Compute the tax on the total from (a) using the withholding tax tables or formula.
- (c) Compute the tax on the regular wages alone.
- (d) Subtract the tax computed in (c) from the tax computed in (b). This is the amount that should be withheld from the supplemental payment.

Other Methods For Computing The Tax

Virginia law allows the Tax Commissioner to approve the use of computation methods other than the formula and tables provided in this booklet. To apply for permission to use an alternative method, write to the Tax Commissioner, Virginia Department of Taxation, P.O. Box 2475, Richmond, VA 23218-2475. The requested method must result in substantially the same amount of tax withheld as you would compute using the tables or formula.

Because of several differences between Virginia and federal income tax laws, it is not possible to correctly compute the Virginia tax to be withheld by using a method comparable to the federal "percentage method" or by using a set percentage of the federal tax withheld to determine the Virginia tax amount.

TAX TABLES

WEEKLY PAYROLL PERIOD VIRGINIA INCOME TAX WITHHOLDING TABLE FOR WAGES PAID

IF WAGE	SARE-	AND THE	E TOTAL N	JMBER OF	PERSONA	AL EXEMP	TIONS CLA	IMED ON F	ORM VA-4	OR VA-4P	IS-					
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE				
Φ 0		Φ. 0	Ι	ı	1	ı	TAX TO BE Y	I	I							
\$ 0 98 100 105 110	\$ 98 100 105 110 115	\$ 0 1 1 1 1	\$ 0 0 0 0	\$ 0 0 0 0	\$ 0 0 0 0	\$ 0 0 0 0	\$ 0 0 0 0	\$ 0 0 0 0	\$ 0 0 0 0	\$ 0 0 0 0	\$ 0 0 0 0	\$ 0 0 0 0				
115 120 125 130 135	120 125 130 135 140	2 2 2 2 2	1 1 1 2 2	0 0 1 1 1	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0				
140 145 150 155 160	145 150 155 160 165	2 3 3 3 3	2 2 2 2 3	1 2 2 2 2	0 1 1 1 2	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0				
165 170 175 180 185	170 175 180 185 190	4 4 4 4 5	3 3 3 4 4	2 2 2 3 3	2 2 2 2 2	1 1 2 2 2	0 0 1 1	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0				
190 195 200 210 220	195 200 210 220 230	5 5 5 6 6	4 4 5 5 6	3 3 4 4 5	2 3 3 4 4	2 2 2 3 3	1 2 2 2 3	1 1 1 2 2	0 0 1 1 2	0 0 0 0	0 0 0 0	0 0 0 0				
230 240 250 260 270	240 250 260 270 280	7 7 8 8 9	6 7 7 8 8	5 6 6 7 7	5 5 6 6 7	4 4 5 5 6	3 4 4 5 5	2 3 3 4 4	2 2 3 3 4	1 2 2 2 3	1 1 2 2 2	0 0 1 1 2				
280 290 300 310 320	290 300 310 320 330	9 10 10 11 11	9 9 10 10 11	8 8 9 9	7 8 8 9 9	6 7 7 8 8	6 6 7 7 8	5 5 6 6 7	4 5 5 6 6	3 4 4 5 5	3 3 4 4 5	2 2 3 3 4				
330 340 350 360 370	340 350 360 370 380	12 12 13 13 14	11 12 12 13 13	10 11 11 12 12	10 10 11 11 12	9 9 10 10	8 9 9 10 10	7 8 8 9 9	7 7 8 8 9	6 6 7 7 8	5 6 6 7 7	4 5 5 6 6				
380 390 400 410 420	390 400 410 420 430	15 15 16 16 17	14 14 15 15 16	13 13 14 15 15	12 13 13 14 14	11 12 12 13 13	11 11 12 12 13	10 10 11 11 12	9 10 10 11 11	8 9 9 10 10	8 8 9 9	7 7 8 8 9				
430 440 450 460 470	440 450 460 470 480	17 18 19 19 20	17 17 18 18 19	16 16 17 17 18	15 15 16 17 17	14 14 15 16 16	13 14 14 15 15	12 13 13 14 14	12 12 13 13 14	11 11 12 12 13	10 11 11 12 12	9 10 10 11 11				
480 490 500 510 520	490 500 510 520 530	20 21 21 22 22	19 20 21 21 21 22	19 19 20 20 21	18 18 19 19 20	17 17 18 19 19	16 16 17 18 18	15 16 16 17 17	14 15 15 16 16	13 14 14 15 16	13 13 14 14 15	12 12 13 13 14				
530 540 550 560 570	540 550 560 570 580	23 24 24 25 25	22 23 23 24 25	21 22 23 23 24	21 21 22 22 23	20 20 21 21 21 22	19 19 20 20 21	18 18 19 20 20	17 18 18 19 19	16 17 17 18 18	15 16 16 17 18	14 15 15 16 17				

AT LEAST	BUT LESS	0	1	2	3	4	5	6	7	8	9	10 OF MORE					
	THAN		T⊢	IE AMOUN	OF STATE	INCOME	TAX TO BE	WITHHELD	SHALL BE	IALL BE -							
580	590	26	25	24	23	23	22	21	20	19	18	17					
590	600	27	26	25	24	23	22	21	20	20	19	18					
600	610	27	26	25	25	24	23	22	21	20	19	18					
610	620	28	27	26	25	24	23	22	22	21	20	19					
620	630	28	27	27	26	25	24	23	22	21	20	20					
630	640	29	28	27	26	25	25	24	23	22	21	20					
640	650	30	29	28	27	26	25	24	23	22	22	21					
650	660	30	29	28	27	27	26	25	24	23	22	21					
660	670	31	30	29	28	27	26	25	24	24	23	22					
670	680	31	30	29	29	28	27	26	25	24	23	22					
680	690	32	31	30	29	28	27	27	26	25	24	23					
690	700	32	32	31	30	29	28	27	26	25	24	24					
700	710	33	32	31	30	29	29	28	27	26	25	24					
710	720	34	33	32	31	30	29	28	27	26	26	25					
720	730	34	33	32	31	31	30	29	28	27	26	25					
730	740	35	34	33	32	31	30	29	29	28	27	26					
740	750	35	34	33	33	32	31	30	29	28	27	26					
750	760	36	35	34	33	32	31	31	30	29	28	27					
760	770	36	36	35	34	33	32	31	30	29	28	28					
770	780	37	36	35	34	33	33	32	31	30	29	28					
780	790	38	37	36	35	34	33	32	31	30	30	29					
790	800	38	37	36	35	35	34	33	32	31	30	29					
800	810	39	38	37	36	35	34	33	33	32	31	30					
810	820	39	38	38	37	36	35	34	33	32	31	30					
820	830	40	39	38	37	36	35	35	34	33	32	31					
830	840	40	40	39	38	37	36	35	34	33	32	32					
840	850	41	40	39	38	37	37	36	35	34	33	32					
850	860	42	41	40	39	38	37	36	35	35	34	33					
860	870	42	41	40	40	39	38	37	36	35	34	33					
870	880	43	42	41	40	39	38	37	37	36	35	34					
880	890	43	42	42	41	40	39	38	37	36	35	34					
890	900	44	43	42	41	40	39	39	38	37	36	35					
900	910	44	44	43	42	41	40	39	38	37	37	36					
910	920	45	44	43	42	42	41	40	39	38	37	36					
920	930	46	45	44	43	42	41	40	39	39	38	37					
930	940	46	45	44	44	43	42	41	40	39	38	37					
940	950	47	46	45	44	43	42	41	41	40	39	38					
950	960	47	46	46	45	44	43	42	41	40	39	38					
960	970	48	47	46	45	44	43	43	42	41	40	39					
970	980	48	48	47	46	45	44	43	42	41	41	40					
980	990	49	48	47	46	46	45	44	43	42	41	40					
990	1000	50	49	48	47	46	45	44	43	43	42	41					
1000	1010	50	49	48	48	47	46	45	44	43	42	41					
1010	1020	51	50	49	48	47	46	45	45	44	43	42					
1020	1030	51	50	50	49	48	47	46	45	44	43	43					
1030	1040	52	51	50	49	48	48	47	46	45	44	43					
1040	1050	53	52	51	50	49	48	47	46	45	45	44					
1050	1060	53	52	51	50	50	49	48	47	46	45	44					
1060	1070	54	53	52	51	50	49	48	47	47	46	45					
1070	1080	54	53	52	52	51	50	49	48	47	46	45					
1080	1090	55	54	53	52	51	50	50	49	48	47	46					
1090	1100	55	55	54	53	52	51	50	49	48	47	47					
1100	1110	56	55	54	53	52	52	51	50	49	48	47					
1110	1120	57	56	55	54	53	52	51	50	49	49	48					
1120	1130	57	56	55	54	54	53	52	51	50	49	48					
1130	1140	58	57	56	55	54	53	52	52	51	50	49					
1140	1150	58	57	56	56	55	54	53	52	51	50	49					
1150	1160	59	58	57	56	55	54	54	53	52	51	50					
1160	1170	59	59	58	57	56	55	54	53	52	51	51					
1170	1180	60	59	58	57	56	56	55	54	53	52	51					

IF WAGES ARE IN EXCESS OF THE MAXIMUM AMOUNT SHOWN ABOVE, COMPUTE 5.75% OF SUCH EXCESS AND ADD TO THE LAST TAX AMOUNT IN THE APPLICABLE COLUMN.

BI-WEEKLY PAYROLL PERIOD VIRGINIA INCOME TAX WITHHOLDING TABLE FOR WAGES PAID

IF WAGE	SARE-	AND THE	E TOTAL N	JMBER OF	PERSONA	AL EXEMP	ΓIONS CLA	IMED ON F	ORM VA-4	OR VA-4P	IS-	
AT LEAST	BUT LESS	0	1	2	3	4	5	6	7	8	9	10 OR MORE
	THAN		TH	IE AMOUN	T OF STATE	INCOME.	TAX TO BE	WITHHELD	SHALL BE	-		
\$ 0 140 150 160 170	\$140 150 160 170 180	\$ 0 1 1 1 2	\$ 0 0 0 0	\$ 0 0 0 0	\$ 0 0 0 0	\$ 0 0 0 0	\$ 0 0 0 0	\$ 0 0 0 0	\$ 0 0 0 0	\$ 0 0 0 0	\$ 0 0 0 0	\$ 0 0 0 0
180 190 200 210 220	190 200 210 220 230	2 2 2 2 3	1 1 2 2 2	0 0 1 1 1	0 0 0 0	0 0 0 0						
230 240 250 260 270	240 250 260 270 280	3 3 4 4 4	2 2 3 3 3	2 2 2 2 2	0 1 1 2 2	0 0 0 0 1	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
280 290 300 310 320	290 300 310 320 330	5 5 6 6 7	4 4 4 5 5	3 3 4 4	2 2 2 3 3	1 2 2 2 2	0 0 1 1 2	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
330 340 350 360 370	340 350 360 370 380	7 8 8 9 9	6 6 7 7 8	4 5 5 6	3 4 4 4 5	2 3 3 3 4	2 2 2 2 3	1 1 2 2 2	0 0 0 1 1	0 0 0 0	0 0 0 0	0 0 0 0
380 390 400 410 420	390 400 410 420 430	10 10 11 11 12	8 9 9 10 10	6 7 7 8 8	5 5 6 6 7	4 4 4 5 5	3 3 4 4 4	2 2 3 3 3	2 2 2 2 2	0 1 1 2 2	0 0 0 0 1	0 0 0 0
430 440 450 460 470	440 450 460 470 480	12 13 13 14 14	11 11 12 12 13	9 9 10 10 11	7 8 8 9 9	6 6 7 7 8	4 5 5 6 6	4 4 4 4 5	3 3 4 4	2 2 2 3 3	1 1 2 2 2	0 0 1 1 1
480 490 500 510 520	490 500 510 520 530	15 15 16 16 17	13 14 14 15 15	11 12 12 13 13	10 10 11 11 12	8 9 9 10 10	7 7 8 8 9	5 6 6 7 7	4 4 5 5 6	3 4 4 4 4	2 3 3 3 3	2 2 2 2 3
530 540 550 560 570	540 550 560 570 580	17 18 18 19 19	16 16 17 17 18	14 14 15 15 16	12 13 13 14 14	11 11 12 12 13	9 10 10 11 11	8 8 9 9	6 7 7 8 8	5 5 6 6 7	4 4 4 5 5	3 3 3 4 4
580 590 600 610 620	590 600 610 620 630	20 20 21 21 22	18 19 19 20 20	16 17 17 18 18	15 15 16 16 17	13 14 14 15 15	12 12 13 13 14	10 11 11 12 12	9 9 10 10 11	7 8 8 9 9	6 6 7 7 8	4 5 5 6 6
630 640 650 660 670	640 650 660 670 680	22 23 23 24 24	21 21 22 22 22 23	19 19 20 20 21	17 18 18 19 19	16 16 17 17 18	14 15 15 16 16	13 13 14 14 15	11 12 12 13 13	10 10 11 11 12	8 9 9 10 10	7 7 8 8 9
680 690 700 710 720	690 700 710 720 730	25 25 26 26 27	23 24 24 25 25	21 22 22 23 23	20 20 21 21 22	18 19 19 20 20	17 17 18 18 19	15 16 16 17 17	14 14 15 15 16	12 13 13 14 14	11 11 12 12 13	9 10 10 11 11

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
	I HAIN		T⊢	IE AMOUN	T OF STATE	INCOME	TAX TO BE	WITHHELD	SHALLBE	-		
730 740 750 760 770	740 750 760 770 780	27 28 28 29 29	26 26 27 27 28	24 24 25 25 26	22 23 23 24 24	21 21 22 22 22 23	19 20 20 21 21	18 18 19 19 20	16 17 17 18 18	15 15 16 16 17	13 14 14 15 15	12 12 13 13 14
780	790	30	28	26	25	23	22	20	19	17	16	14
790	800	30	29	27	25	24	22	21	19	18	16	15
800	810	31	29	27	26	24	23	21	20	18	17	15
810	820	32	30	28	26	25	23	22	20	19	17	16
820	830	32	30	29	27	25	24	22	21	19	18	16
830	840	33	31	29	27	26	24	23	21	20	18	17
840	850	33	32	30	28	26	25	23	22	20	19	17
850	860	34	32	30	29	27	25	24	22	21	19	18
860	870	34	33	31	29	27	26	24	23	21	20	18
870	880	35	33	31	30	28	26	25	23	22	20	19
880	890	36	34	32	30	29	27	25	24	22	21	19
890	900	36	34	33	31	29	27	26	24	23	21	20
900	910	37	35	33	31	30	28	26	25	23	22	20
910	920	37	36	34	32	30	28	27	25	24	22	21
920	930	38	36	34	33	31	29	27	26	24	23	21
930	940	38	37	35	33	31	30	28	26	25	23	22
940	950	39	37	36	34	32	30	28	27	25	24	22
950	960	40	38	36	34	33	31	29	27	26	24	23
960	970	40	38	37	35	33	31	30	28	26	25	23
970	980	41	39	37	35	34	32	30	28	27	25	24
980	990	41	40	38	36	34	33	31	29	27	26	24
990	1000	42	40	38	37	35	33	31	30	28	26	25
1000	1010	42	41	39	37	35	34	32	30	28	27	25
1010	1020	43	41	40	38	36	34	32	31	29	27	26
1020	1030	44	42	40	38	37	35	33	31	29	28	26
1030	1040	44	42	41	39	37	35	34	32	30	28	27
1040	1050	45	43	41	39	38	36	34	32	31	29	27
1050	1060	45	44	42	40	38	37	35	33	31	29	28
1060	1070	46	44	42	41	39	37	35	34	32	30	28
1070	1080	47	45	43	41	39	38	36	34	32	31	29
1080	1090	47	45	44	42	40	38	36	35	33	31	29
1090	1100	48	46	44	42	41	39	37	35	34	32	30
1100	1110	48	46	45	43	41	39	38	36	34	32	31
1110	1120	49	47	45	44	42	40	38	36	35	33	31
1120	1130	49	48	46	44	42	41	39	37	35	33	32
1130	1140	50	48	46	45	43	41	39	38	36	34	32
1140	1150	51	49	47	45	43	42	40	38	36	35	33
1150	1160	51	49	48	46	44	42	41	39	37	35	33
1160	1170	52	50	48	46	45	43	41	39	38	36	34
1170	1180	52	51	49	47	45	43	42	40	38	36	35
1180	1190	53	51	49	48	46	44	42	40	39	37	35
1190	1200	53	52	50	48	46	45	43	41	39	38	36
1200	1210	54	52	50	49	47	45	43	42	40	38	36
1210	1220	55	53	51	49	47	46	44	42	40	39	37
1220	1230	55	53	52	50	48	46	45	43	41	39	37
1230	1240	56	54	52	50	49	47	45	43	42	40	38
1240	1250	56	55	53	51	49	47	46	44	42	40	39
1250	1260	57	55	53	52	50	48	46	44	43	41	39
1260	1270	57	56	54	52	50	49	47	45	43	42	40
1270	1280	58	56	54	53	51	49	47	46	44	42	40
1280	1290	59	57	55	53	52	50	48	46	44	43	41
1290	1300	59	57	56	54	52	50	49	47	45	43	41
1300	1310	60	58	56	54	53	51	49	47	46	44	42
1310	1320	60	59	57	55	53	51	50	48	46	44	43
1320	1330	61	59	57	56	54	52	50	49	47	45	43

IF WAGES ARE IN EXCESS OF THE MAXIMUM AMOUNT SHOWN ABOVE, COMPUTE 5.75% OF SUCH EXCESS AND ADD TO THE LAST TAX AMOUNT IN THE APPLICABLE COLUMN.

SEMI-MONTHLY PAYROLL PERIOD VIRGINIA INCOME TAX WITHHOLDING TABLE FOR WAGES PAID

IF WAGE	SARE-	AND THE	E TOTAL NI	JMBER OF	PERSONA	AL EXEMP	TIONS CLA	IMED ON F	ORM VA-4	OR VA-4P	IS-	1
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OF MORE
			1	i			TAX TO BE	i				
\$ 0 150 160 170 180	\$150 160 170 180 190	\$ 0 1 1 1 2	\$ 0 0 0 0									
190 200 210 220 230	200 210 220 230 240	2 2 2 2 3	1 1 2 2 2	0 0 0 1 1	0 0 0 0							
240 250 260 270 280	250 260 270 280 290	3 3 4 4 4	2 2 3 3 3	2 2 2 2 2	0 1 1 1 2	0 0 0 0 1	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
290 300 310 320 330	300 310 320 330 340	5 5 5 6 6	4 4 4 4 5	3 3 3 3 4	2 2 2 2 3	1 1 2 2 2	0 0 0 1 1	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
340 350 360 370 380	350 360 370 380 390	7 7 8 8 9	5 6 6 7 7	4 4 5 5 5	3 3 4 4 4	2 2 3 3 3	2 2 2 2 2	0 1 1 1 2	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
390 400 410 420 430	400 410 420 430 440	9 10 10 11 11	8 8 9 9	6 6 7 7 8	5 5 5 6 6	4 4 4 4 5	3 3 3 3 4	2 2 2 2 3	1 1 2 2 2	0 0 0 1 1	0 0 0 0	0 0 0 0
440 450 460 470 480	450 460 470 480 490	12 12 13 13 14	10 11 11 12 12	8 9 9 10 10	7 7 8 8 9	5 6 6 7 7	4 4 5 5 5	3 3 4 4 4	2 2 3 3 3	2 2 2 2 2	0 1 1 1 2	0 0 0 0 1
490 500 510 520 530	500 510 520 530 540	14 15 15 16 16	13 13 14 14 15	11 11 12 12 13	9 10 10 11 11	8 8 9 9	6 6 7 7 8	5 5 5 6 6	4 4 4 4 5	3 3 3 3 4	2 2 2 2 3	1 1 2 2 2
540 550 560 570 580	550 560 570 580 590	17 17 18 18 19	15 16 16 17 17	13 14 14 15 15	12 12 13 13 14	10 11 11 12 12	8 9 9 10 10	7 7 8 8 9	5 6 6 7 7	4 4 5 5 5	3 3 4 4 4	2 2 3 3 3
590 600 615 630 645	600 615 630 645 660	19 20 21 21 22	18 18 19 20 21	16 17 17 18 19	14 15 16 16 17	13 13 14 15 16	11 12 12 13 14	9 10 11 11 12	8 8 9 10 11	6 7 7 8 9	5 5 6 6 7	4 4 4 5 6
660 675 690 705 720	675 690 705 720 735	23 24 24 25 26	21 22 23 24 24	20 20 21 22 23	18 19 19 20 21	16 17 18 19 19	15 15 16 17 18	13 14 14 15 16	11 12 13 14 14	10 10 11 12 13	8 9 9 10 11	6 7 8 9 9
735 750 765 780 795	750 765 780 795 810	27 27 28 29 30	25 26 27 27 28	23 24 25 26 26	22 22 23 24 25	20 21 22 22 23	18 19 20 21 21	17 17 18 19 20	15 16 17 17 18	13 14 15 16 16	12 12 13 14 15	10 11 12 12 13

AT _EAST	BUT LESS	0	1	2	3	4	5	6	7	8	9	10 OR MORE
	THAN		TH	IE AMOUN	T OF STATE	INCOME	TAX TO BE	WITHHELD	SHALL BE	-		
810	825	31	29	27	25	24	22	20	19	17	15	14
825	840	31	30	28	26	25	23	21	20	18	16	15
840	855	32	30	29	27	25	24	22	20	19	17	15
855	870	33	31	29	28	26	24	23	21	19	18	16
870	885	34	32	30	28	27	25	23	22	20	18	17
885	900	35	33	31	29	28	26	24	23	21	19	18
900	915	36	34	32	30	28	27	25	23	22	20	18
915	930	37	35	33	31	29	27	26	24	22	21	19
930	945	37	35	34	32	30	28	26	25	23	21	20
945	960	38	36	34	33	31	29	27	26	24	22	21
960	975	39	37	35	33	31	30	28	26	25	23	21
975	990	40	38	36	34	32	30	29	27	25	24	22
990	1005	41	39	37	35	33	31	29	28	26	24	23
1005	1020	42	40	38	36	34	32	30	29	27	25	24
1020	1035	43	41	39	37	35	33	31	29	28	26	24
1035	1050	43	42	40	38	36	34	32	30	28	27	25
1050	1065	44	42	40	39	37	35	33	31	29	27	26
1065	1080	45	43	41	39	37	36	34	32	30	28	27
1080	1095	46	44	42	40	38	36	35	33	31	29	27
1095	1110	47	45	43	41	39	37	35	33	32	30	28
1110	1125	48	46	44	42	40	38	36	34	32	31	29
1125	1140	49	47	45	43	41	39	37	35	33	31	30
1140	1155	49	48	46	44	42	40	38	36	34	32	30
1155	1170	50	48	47	45	43	41	39	37	35	33	31
1170	1185	51	49	47	45	44	42	40	38	36	34	32
1185	1200	52	50	48	46	44	42	41	39	37	35	33
1200	1215	53	51	49	47	45	43	41	40	38	36	34
1215	1230	54	52	50	48	46	44	42	40	38	37	35
1230	1245	55	53	51	49	47	45	43	41	39	37	35
1245	1260	56	54	52	50	48	46	44	42	40	38	36
1260	1275	56	54	53	51	49	47	45	43	41	39	37
1275	1290	57	55	53	51	50	48	46	44	42	40	38
1290	1305	58	56	54	52	50	49	47	45	43	41	39
1305	1320	59	57	55	53	51	49	47	46	44	42	40
1320	1335	60	58	56	54	52	50	48	46	44	43	41
1335	1350	61	59	57	55	53	51	49	47	45	43	42
1350	1365	62	60	58	56	54	52	50	48	46	44	42
1365	1380	62	60	59	57	55	53	51	49	47	45	43
1380	1395	63	61	59	58	56	54	52	50	48	46	44
1395	1410	64	62	60	58	56	55	53	51	49	47	45
1410	1425	65	63	61	59	57	55	54	52	50	48	46
1425	1440	66	64	62	60	58	56	54	52	51	49	47
1440	1455	67	65	63	61	59	57	55	53	51	49	48
1455	1470	68	66	64	62	60	58	56	54	52	50	48
1470	1485	68	67	65	63	61	59	57	55	53	51	49
1485	1500	69	67	65	64	62	60	58	56	54	52	50
1500	1515	70	68	66	64	63	61	59	57	55	53	51
1515	1530	71	69	67	65	63	61	60	58	56	54	52
1530	1545	72	70	68	66	64	62	60	58	57	55	53
1545	1560	73	71	69	67	65	63	61	59	57	56	54
1560	1575	74	72	70	68	66	64	62	60	58	56	54
1575	1590	74	73	71	69	67	65	63	61	59	57	55
1590	1605	75	73	72	70	68	66	64	62	60	58	56
1605	1620	76	74	72	70	69	67	65	63	61	59	57
1620	1635	77	75	73	71	69	67	66	64	62	60	58
1635	1650	78	76	74	72	70	68	66	65	63	61	59
1650	1665	79	77	75	73	71	69	67	65	63	62	60
1665	1680	80	78	76	74	72	70	68	66	64	62	60
1680	1695	81	79	77	75	73	71	69	67	65	63	61
1695	1710	81	79	78	76	74	72	70	68	66	64	62

IF WAGES ARE IN EXCESS OF THE MAXIMUM AMOUNT SHOWN ABOVE, COMPUTE 5.75% OF SUCH EXCESS AND ADD TO THE LAST TAX AMOUNT IN THE APPLICABLE COLUMN.

MONTHLY PAYROLL PERIOD VIRGINIA INCOME TAX WITHHOLDING TABLE FOR WAGES PAID

AT LEAST	BUT	0	1	2	3	4	5	6	7	8	9	10 OF
LEASI	LESS THAN		T⊦	IE AMOUN	T OF STATE	INCOME	TAX TO BE	WITHHELD	SHALL BE	-		MORE
\$ 0 260 280 300 320	\$260 280 300 320 340	\$ 0 1 2 2 3	\$ 0 0 0 1	\$ 0000	\$ 0 0 0 0	\$ 0 0 0 0	\$ 0 0 0 0	\$ 0 0 0 0				
340 360 380 400 420	360 380 400 420 440	3 3 4 4 5	2 2 2 3 3	0 0 1 1 2	0 0 0 0							
440 460 480 500 520	460 480 500 520 540	5 6 6 7 7	4 4 4 5 5	2 3 3 3 4	0 1 2 2 3	0 0 0 0 1	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
540 560 580 600 620	560 580 600 620 640	8 9 9 10 10	6 7 7 8 8	4 5 5 6 6	3 3 4 4 5	2 2 2 3 3	0 0 1 1 2	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
640 660 680 700 725	660 680 700 725 750	11 12 13 15 16	9 10 10 11 13	7 8 8 9 10	5 6 6 7 8	4 4 4 5 6	2 3 3 4 4	0 1 2 2 3	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
750 775 800 825 850	775 800 825 850 875	17 18 20 21 22	14 15 16 18 19	11 12 13 14 16	8 9 10 11 12	6 7 8 9	5 5 6 7 7	3 4 4 5 5	2 2 3 3 4	0 1 2 2 3	0 0 0 0	0 0 0 0
875 900 925 950 975	900 925 950 975 1000	23 25 26 27 28	20 21 23 24 25	17 18 19 21 22	13 15 16 17 18	10 11 13 14 15	8 9 10 11 12	6 7 8 8 9	4 5 6 6 7	3 4 4 5 5	2 2 3 3 4	0 0 1 2 2
1000 1025 1050 1075 1100	1025 1050 1075 1100 1125	30 31 32 33 35	26 28 29 30 31	23 24 26 27 28	20 21 22 23 25	16 18 19 20 21	13 14 16 17 18	10 11 12 13 15	8 9 9 10 11	6 7 7 8 9	4 5 5 6 7	3 3 4 4 5
1125 1150 1175 1200 1225	1150 1175 1200 1225 1250	36 37 38 40 41	33 34 35 36 38	29 31 32 33 34	26 27 28 30 31	23 24 25 26 28	19 21 22 23 24	16 17 18 20 21	13 14 15 16 18	10 11 12 13 14	8 8 9 10 11	6 6 7 8 9
1250 1275 1300 1325 1350	1275 1300 1325 1350 1375	42 43 45 46 47	39 40 41 43 44	36 37 38 39 41	32 33 35 36 37	29 30 31 33 34	26 27 28 29 31	22 23 25 26 27	19 20 21 23 24	16 17 18 19 21	12 13 15 16 17	9 10 11 13 14
1375 1400 1425 1450 1475	1400 1425 1450 1475 1500	48 50 51 52 53	45 46 48 49 50	42 43 44 46 47	38 40 41 42 43	35 36 38 39 40	32 33 34 36 37	28 30 31 32 33	25 26 28 29 30	22 23 24 26 27	18 20 21 22 23	15 16 18 19 20
1500 1525 1550 1575 1600	1525 1550 1575 1600 1625	55 56 57 58 60	51 53 54 55 56	48 49 51 52 53	45 46 47 48 50	41 43 44 45 46	38 39 41 42 43	35 36 37 38 40	31 33 34 35 36	28 29 31 32 33	25 26 27 28 30	21 23 24 25 26

AT EAST	BUT LESS	0	1	2	3	4	5	6	7	8	9	10 OR MORE
	THAN		T⊦	IE AMOUN	T OF STATE	INCOME.	TAX TO BE	WITHHELD	SHALLBE	-		
1625	1650	61	58	54	51	48	44	41	38	34	31	28
1650	1675	63	59	56	52	49	46	42	39	36	32	29
1675	1700	64	60	57	53	50	47	43	40	37	33	30
1700	1725	65	62	58	55	51	48	45	41	38	35	31
1725	1750	67	63	59	56	53	49	46	43	39	36	33
1750	1775	68	64	61	57	54	51	47	44	41	37	34
1775	1800	70	66	62	58	55	52	48	45	42	38	35
1800	1825	71	67	63	60	56	53	50	46	43	40	36
1825	1850	73	69	65	61	58	54	51	48	44	41	38
1850	1875	74	70	66	63	59	56	52	49	46	42	39
1875	1900	75	72	68	64	60	57	53	50	47	43	40
1900	1925	77	73	69	65	62	58	55	51	48	45	41
1925	1950	75	74	71	67	63	59	56	53	49	46	43
1950	1975	80	76	72	68	64	61	57	54	51	47	44
1975	2000	81	77	74	70	66	62	58	55	52	48	45
2000	2025	83	79	75	71	67	63	60	56	53	50	46
2025	2050	84	80	76	73	69	65	61	58	54	51	48
2050	2075	86	82	78	74	70	66	63	59	56	52	49
2075	2100	87	83	79	75	72	68	64	60	57	53	50
2100	2125	88	85	81	77	73	69	65	62	58	55	51
2125	2150	90	86	82	78	74	71	67	63	59	56	53
2150	2175	91	87	84	80	76	72	68	64	61	57	54
2175	2200	93	89	85	81	77	74	70	66	62	58	55
2200	2225	94	90	86	83	79	75	71	67	63	60	56
2225	2250	96	92	88	84	80	76	73	69	65	61	58
2250	2275	97	93	89	86	82	78	74	70	66	63	59
2275	2300	98	95	91	87	83	79	75	72	68	64	60
2300	2325	100	96	92	88	85	81	77	73	69	65	62
2325	2350	101	97	94	90	86	82	76	74	71	67	63
2350	2375	103	99	95	91	87	84	80	76	72	68	64
2375	2400	104	100	97	93	89	85	81	77	74	70	66
2400	2425	106	102	98	94	90	86	83	79	75	71	67
2425	2450	107	103	99	96	92	88	84	80	76	73	69
2450	2475	109	105	101	97	93	89	86	82	78	74	70
2475	2500	110	106	102	98	95	91	87	83	79	75	72
2500	2525	111	108	104	100	96	92	88	85	81	77	73
2525	2550	113	109	105	101	97	94	90	86	82	78	74
2550	2575	114	110	107	103	99	95	91	87	84	80	76
2575	2600	116	112	108	104	100	97	93	89	85	81	77
2600	2625	117	113	109	106	102	98	94	90	86	83	79
2625	2650	119	115	111	107	103	99	96	92	88	84	80
2650	2675	120	116	112	109	105	101	97	93	89	86	82
2675	2700	121	118	114	110	106	102	98	95	91	87	83
2700	2725	123	119	115	111	108	104	100	96	92	88	85
2725	2750	124	120	117	113	109	105	101	97	94	90	86
2750	2775	126	122	118	114	110	107	103	99	95	91	87
2775	2800	127	123	120	116	112	108	104	100	97	93	89
2800	2825	129	125	121	117	113	109	106	102	98	94	90
2825	2850	130	126	122	119	115	111	107	103	99	96	92
2850	2875	132	128	124	120	116	112	109	105	101	97	93
2875	2900	133	129	125	121	118	114	110	106	102	98	95
2900	2925	134	131	127	123	119	115	111	108	104	100	96
2925	2950	136	132	128	124	120	117	113	109	105	101	97
2950	2975	137	133	130	126	122	118	114	110	107	103	99
2975	3000	139	135	131	127	123	120	116	112	108	104	100
3000	3025	140	136	132	129	125	121	117	113	109	106	102
3025	3050	142	138	134	130	126	122	119	115	111	107	103
3050	3075	143	139	135	132	128	124	120	116	112	109	105
3075	3100	144	141	137	133	129	125	121	118	114	110	106
3100	3125	146	142	138	134	131	127	123	119	115	111	108

IF WAGES ARE IN EXCESS OF THE MAXIMUM AMOUNT SHOWN ABOVE, COMPUTE 5.75% OF SUCH EXCESS AND ADD TO THE LAST TAX AMOUNT IN THE APPLICABLE COLUMN.

DAILY OR MISCELLANEOUS PAYROLL PERIOD VIRGINIA INCOME TAX WITHHOLDING TABLE FOR WAGES PAID

IF WAGE	SARE-	AND THE	E TOTAL N	JMBER OF	PERSONA	AL EXEMP	TIONS CLA	IMED ON F	FORM VA-4	OR VA-4F	PIS-	
AT LEAST	BUT LESS	0	1	2	3	4	5	6	7	8	9	10 OR MORE
	THAN		THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE -									
\$ 0	\$ 7	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	8	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	9	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	10	0.06	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	11	0.08	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	12	0.10	0.05	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	13	0.12	0.07	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	14	0.14	0.09	0.05	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	15	0.16	0.11	0.07	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	16	0.18	0.13	0.09	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	17	0.21	0.15	0.11	0.07	0.02	0.00	0.00	0.00	0.00	0.00	0.00
17	18	0.24	0.18	0.13	0.09	0.04	0.00	0.00	0.00	0.00	0.00	0.00
18	19	0.27	0.21	0.15	0.11	0.06	0.02	0.00	0.00	0.00	0.00	0.00
19	20	0.30	0.24	0.17	0.13	0.08	0.04	0.00	0.00	0.00	0.00	0.00
20	21	0.34	0.27	0.20	0.15	0.10	0.06	0.02	0.00	0.00	0.00	0.00
21	22	0.39	0.30	0.23	0.17	0.12	0.08	0.04	0.00	0.00	0.00	0.00
22	23	0.44	0.33	0.26	0.20	0.14	0.10	0.06	0.01	0.00	0.00	0.00
23	24	0.49	0.38	0.29	0.23	0.16	0.12	0.08	0.03	0.00	0.00	0.00
24	25	0.54	0.43	0.32	0.26	0.19	0.14	0.10	0.05	0.01	0.00	0.00
25	26	0.59	0.48	0.37	0.29	0.22	0.16	0.12	0.07	0.03	0.00	0.00
26	27	0.64	0.53	0.42	0.32	0.25	0.19	0.14	0.09	0.05	0.00	0.00
27	28	0.69	0.58	0.47	0.36	0.28	0.22	0.16	0.11	0.07	0.02	0.00
28	29	0.74	0.63	0.52	0.41	0.31	0.25	0.18	0.13	0.09	0.04	0.00
29	30	0.79	0.68	0.57	0.46	0.35	0.28	0.21	0.15	0.11	0.06	0.02
30	32	0.88	0.77	0.66	0.55	0.44	0.33	0.26	0.20	0.14	0.10	0.05
32	34	0.98	0.87	0.76	0.65	0.54	0.43	0.32	0.26	0.19	0.14	0.09
34	36	1.08	0.97	0.86	0.75	0.64	0.53	0.42	0.32	0.25	0.19	0.13
36	38	1.18	1.07	0.96	0.85	0.74	0.63	0.52	0.41	0.31	0.25	0.18
38	40	1.28	1.17	1.06	0.95	0.84	0.73	0.62	0.51	0.40	0.31	0.24
40	42	1.38	1.27	1.16	1.05	0.94	0.83	0.72	0.61	0.50	0.39	0.30
42	44	1.48	1.37	1.26	1.15	1.04	0.93	0.82	0.71	0.60	0.49	0.38
44	46	1.58	1.47	1.36	1.25	1.14	1.03	0.92	0.81	0.70	0.59	0.48
46	48	1.68	1.57	1.46	1.35	1.24	1.13	1.02	0.91	0.80	0.69	0.58
48	50	1.78	1.67	1.56	1.45	1.34	1.23	1.12	1.01	0.90	0.79	0.68
50	52	1.88	1.77	1.66	1.55	1.44	1.33	1.22	1.11	1.00	0.89	0.78
52	54	1.98	1.87	1.76	1.65	1.54	1.43	1.32	1.21	1.10	0.99	0.88
54	56	2.09	1.97	1.86	1.75	1.64	1.53	1.42	1.31	1.20	1.09	0.98
56	58	2.21	2.08	1.96	1.85	1.74	1.63	1.52	1.41	1.30	1.19	1.08
58	60	2.32	2.20	2.07	1.95	1.84	1.73	1.62	1.51	1.40	1.29	1.18
60	62	2.44	2.31	2.18	2.06	1.94	1.83	1.72	1.61	1.50	1.39	1.28
62	64	2.55	2.43	2.30	2.17	2.05	1.93	1.82	1.71	1.60	1.49	1.38
64	66	2.67	2.54	2.41	2.29	2.16	2.04	1.92	1.81	1.70	1.59	1.48
66	68	2.78	2.66	2.53	2.40	2.28	2.15	2.03	1.91	1.80	1.69	1.58
68	70	2.90	2.77	2.64	2.52	2.39	2.27	2.14	2.01	1.90	1.79	1.68
70	72	3.01	2.89	2.76	2.63	2.51	2.38	2.26	2.13	2.00	1.89	1.78
72	74	3.13	3.00	2.87	2.75	2.62	2.50	2.37	2.24	2.12	1.99	1.88
74	76	3.24	3.12	2.99	2.86	2.74	2.61	2.49	2.36	2.23	2.11	1.98
76	78	3.36	3.23	3.10	2.98	2.85	2.73	2.60	2.47	2.35	2.22	2.10
78	80	3.47	3.35	3.22	3.09	2.97	2.84	2.72	2.59	2.46	2.34	2.21
80	82	3.59	3.46	3.33	3.21	3.08	2.96	2.83	2.70	2.58	2.45	2.33
82	84	3.70	3.58	3.45	3.32	3.20	3.07	2.95	2.82	2.69	2.57	2.44
84	86	3.82	3.69	3.56	3.44	3.31	3.19	3.06	2.93	2.81	2.68	2.56
86	88	3.93	3.81	3.68	3.55	3.43	3.30	3.18	3.05	2.92	2.80	2.67
88	90	4.05	3.92	3.79	3.67	3.54	3.42	3.29	3.16	3.04	2.91	2.79
90	92	4.16	4.04	3.91	3.78	3.66	3.53	3.41	3.28	3.15	3.03	2.90
92	94	4.28	4.15	4.02	3.90	3.77	3.65	3.52	3.39	3.27	3.14	3.02
94	96	4.39	4.27	4.14	4.01	3.89	3.76	3.64	3.51	3.38	3.26	3.13
96	98	4.51	4.38	4.25	4.13	4.00	3.88	3.75	3.62	3.50	3.37	3.25
98	100	4.62	4.50	4.37	4.24	4.12	3.99	3.87	3.74	3.61	3.49	3.36
100	102	4.74	4.61	4.48	4.36	4.23	4.11	3.98	3.85	3.73	3.60	3.48

AT _EAST	BUT LESS	0	1	2	3	4	5	6	7	8	9	10 OF MORE
	THAN		TH	IE AMOUN	T OF STATE	INCOME.	TAX TO BE	WITHHELD	SHALL BE	Ē-		
102	104	4.85	4.73	4.60	4.47	4.35	4.22	4.10	3.97	3.84	3.72	3.59
104	106	4.97	4.84	4.71	4.59	4.46	4.34	4.21	4.08	3.96	3.83	3.71
106	108	5.08	4.96	4.83	4.70	4.58	4.45	4.33	4.20	4.07	3.95	3.82
108	110	5.20	5.07	4.94	4.82	4.69	4.57	4.44	4.31	4.19	4.06	3.94
110	112	5.31	5.19	5.06	4.93	4.81	4.68	4.56	4.43	4.30	4.18	4.05
112	114	5.43	5.30	5.17	5.05	4.92	4.80	4.67	4.54	4.42	4.29	4.17
114	116	5.54	5.42	5.29	5.16	5.04	4.91	4.79	4.66	4.53	4.41	4.28
116	118	5.66	5.53	5.40	5.28	5.15	5.03	4.90	4.77	4.65	4.52	4.40
118	120	5.77	5.65	5.52	5.39	5.27	5.14	5.02	4.89	4.76	4.64	4.51
120	122	5.89	5.76	5.63	5.51	5.38	5.26	5.13	5.00	4.88	4.75	4.63
122	124	6.00	5.88	5.75	5.62	5.50	5.37	5.25	5.12	4.99	4.87	4.74
124	126	6.12	5.99	5.86	5.74	5.61	5.49	5.36	5.23	5.11	4.98	4.86
126	128	6.23	6.11	5.98	5.85	5.73	5.60	5.48	5.35	5.22	5.10	4.97
128	130	6.35	6.22	6.09	5.97	5.84	5.72	5.59	5.46	5.34	5.21	5.09
130	132	6.46	6.34	6.21	6.08	5.96	5.83	5.17	5.58	5.45	5.33	5.20
132	134	6.58	6.45	6.32	6.20	6.07	5.95	5.82	5.69	5.57	5.44	5.32
134	136	6.69	6.57	6.44	6.31	6.19	6.06	5.94	5.81	5.68	5.56	5.43
136	138	6.81	6.68	6.55	6.43	6.30	6.18	6.05	5.92	5.80	5.67	5.55
138	140	6.92	6.80	6.67	6.54	6.42	6.29	6.17	6.04	5.91	5.79	5.66
140	142	7.04	6.91	6.78	6.66	6.53	6.41	6.28	6.15	6.03	5.90	5.78
142	144	7.15	7.03	6.90	6.77	6.65	6.52	6.40	6.27	6.14	6.02	5.89
144	146	7.27	7.14	7.01	6.89	6.76	6.64	6.51	6.38	6.26	6.13	6.0
146	148	7.38	7.26	7.13	7.00	6.88	6.75	6.63	6.50	6.37	6.25	6.12
148	150	7.50	7.37	7.24	7.12	6.99	6.87	6.74	6.61	6.49	6.36	6.24
150	152	7.61	7.49	7.36	7.23	7.11	6.98	6.86	6.73	6.60	6.48	6.39
152	154	7.73	7.60	7.47	7.35	7.22	7.10	6.97	6.84	6.72	6.59	6.4
154	156	7.84	7.72	7.59	7.46	7.34	7.21	7.09	6.96	6.83	6.71	6.5
156	158	7.96	7.83	7.70	7.58	7.45	7.33	7.20	7.07	6.95	6.82	6.7
158	160	8.07	7.95	7.82	7.69	7.57	7.44	7.32	7.19	7.06	6.94	6.8
160	162	8.19	8.06	7.93	7.81	7.68	7.56	7.43	7.30	7.18	7.05	6.9
162	164	8.30	8.18	8.05	7.92	7.80	7.67	7.55	7.42	7.29	7.17	7.0-
164	166	8.42	8.29	8.16	8.04	7.91	7.79	7.66	7.53	7.41	7.28	7.1-
166	168	8.53	8.41	8.28	8.15	8.03	7.90	7.78	7.65	7.52	7.40	7.2-
168	170	8.65	8.52	8.39	8.27	8.14	8.02	7.89	7.76	7.64	7.51	7.3-
170	172	8.76	8.64	8.51	8.38	8.26	8.13	8.01	7.88	7.75	7.63	7.5-
172	174	8.88	8.75	8.62	8.50	8.37	8.25	8.12	7.99	7.87	7.74	7.6.
174	176	8.99	8.87	8.74	8.61	8.49	8.36	8.24	8.11	7.98	7.86	7.7.
176	178	9.11	8.98	8.85	8.73	8.60	8.48	8.35	8.22	8.10	7.97	7.8
178	180	9.22	9.10	8.97	8.84	8.72	8.59	8.47	8.34	8.21	8.09	7.9
180	182	9.34	9.21	9.08	8.96	8.83	8.71	8.58	8.45	8.33	8.20	8.0
182	184	9.45	9.33	9.20	9.07	8.95	8.82	8.70	8.57	8.44	8.32	8.1
184	186	9.57	9.44	9.31	9.19	9.06	8.94	8.81	8.68	8.56	8.43	8.3
186	188	9.68	9.56	9.43	9.30	9.18	9.05	8.93	8.80	8.67	8.55	8.4
188	190	9.80	9.67	9.54	9.42	9.29	9.17	9.04	8.91	8.79	8.66	8.5
190	192	9.91	9.79	9.66	9.53	9.41	9.28	9.16	9.03	8.90	8.78	8.6
192	194	10.03	9.90	9.77	9.65	9.52	9.40	9.27	9.14	9.02	8.89	8.7
194	196	10.14	10.02	9.89	9.76	9.64	9.51	9.39	9.26	9.13	9.01	8.8
196	198	10.26	10.13	10.00	9.88	9.75	9.63	9.50	9.37	9.25	9.12	9.0
198	200	10.37	10.25	10.12	9.99	9.87	9.74	9.62	9.49	9.36	9.24	9.1
200	202	10.49	10.36	10.23	10.11	9.98	9.86	9.73	9.60	9.48	9.35	9.2
202	204	10.60	10.48	10.35	10.22	10.10	9.97	9.85	9.72	9.59	9.47	9.3
204	206	10.72	10.59	10.46	10.34	10.21	10.09	9.96	9.83	9.71	9.58	9.4
206	208	10.83	10.71	10.58	10.45	10.33	10.20	10.08	9.95	9.82	9.70	9.5
208	210	10.95	10.82	10.69	10.57	10.44	10.32	10.19	10.06	9.94	9.81	9.6
210	212	11.06	10.94	10.81	10.68	10.56	10.43	10.31	10.18	10.05	9.93	9.8
212	214	11.18	11.05	10.92	10.80	10.67	10.55	10.42	10.29	10.17	10.04	9.99
214	216	11.29	11.17	11.04	10.91	10.79	10.66	10.54	10.41	10.28	10.16	10.09
216	218	11.41	11.28	11.15	11.03	10.90	10.78	10.65	10.52	10.40	10.27	10.19
218	220	11.52	11.40	11.27	11.14	11.02	10.89	10.77	10.64	10.51	10.39	10.29
220	222	11.64	11.51	11.38	11.26	11.13	11.01	10.88	10.75	10.63	10.50	10.89

IF WAGES ARE IN EXCESS OF THE MAXIMUM AMOUNT SHOWN ABOVE, COMPUTE 5.75% OF SUCH EXCESS AND ADD TO THE LAST TAX AMOUNT IN THE APPLICABLE COLUMN.

FORMULA FOR COMPUTING TAX TO BE WITHHELD

LEGEND

G = Gross pay for pay period

P = Number of pay periods per year

A = Annualized gross pay (G x P)

E = Total personal exemptions claimed on Form VA-4 or VA-4P

T = Annualized taxable income

W = Annualized tax to be withheld

W/H = Tax to be withheld for pay period

FORMULA

1. (G)P - [2,500 + (800)E] = T

2. If T is: W is:

Not Over \$3,000 2% of T

 Over ...
 But not over ...
 Of excess over

 \$ 3,000
 \$ 5,000
 \$ 60 + 3%
 \$ 3,000

 \$ 5,000
 \$ 100 + 5%
 \$ 5,000

\$ 5,000 \$17,000 \$120 + 5% \$ 5,000 \$17,000 ... \$720 + 5.75% \$ 17,000

3. W P = W/H

EXAMPLE

John claims exemptions for himself, his wife, and their three children for withholding tax purposes. He is paid on a semi-monthly basis, and his gross wages for this pay period were \$725.

1. (G)P - [2,500 + (800)E] = T (725)24 - [2,500 + (800)5] = T 17,400 - 6,500 = 10,900 2. T is over \$5,000, but not over \$17,000 \$120 + 5% of \$5,900 = W \$120 + \$295 = \$415 3. $W \div P = W/H$ \$415 \div 24 = \$17.29

The tax to be withheld for the current period, rounded to the nearest dollar, is \$17.

PAY PERIOD CONVERSION TABLE (P)

Annual	=	1	Semi -Monthly	=	24
Semi-Annual	=	2	Bi-Weekly	=	26
Quarterly	=	4	Weekly	=	52
Monthly	=	12	Daily	=	300

HOW TO FILE AND PAY THE TAX

On-line Use Business iFile



Visit our web site at **www.tax.state.va.us** and sign-up to file and pay your Employer Withholding Tax online.

Filing And Paying By Mail

Your coupon booklet contains mailing labels for filing your withholding tax returns. If you are using blank or replacement returns, mail your return and payment to Department of Taxation, P.O. Box 27264, Richmond, VA 23261-7264.

Payment By Electronic Funds Transfer (EFT)

Electronic funds transfer (EFT) is a convenient alternative for making your withholding tax payments. By using EFT, you can transfer funds from your bank account to ours without having to write a check. If you are interested in making EFT payments for your withholding or other business tax accounts, you can request an *Electronic Funds Transfer (EFT) Guide* by contacting our Forms Request Unit at (804) 440-2541, faxing us at (804) 236-2779, or writing to P.O. Box 1317, Richmond, VA 23218-1317. You must register for EFT with the Department in order to make EFT payments. The registration form is provided in the *EFT Guide*.

Mandatory EFT Payments

Beginning January 1, 2002, an employer who furnishes 250 or more employee wage statements (W-2 forms) must

submit their W-2's by magnetic media. Also, any business with monthly tax liability that exceeds \$20,000 for withholding, sales, use, or corporate income taxes must pay their state taxes by EFT. The \$20,000 threshold amount applies to each tax separately. If you are required to pay by EFT, you will receive a notice from the Department with instructions for setting up your EFT account.

How Often To File

Your filing status is determined by the average amount of income tax that you withhold each month. When you register your business for withholding tax, you are asked to estimate this figure so the Department can assign a filing status. Based on that information, we assign a quarterly, monthly, semi-weekly, or seasonal filing status. In addition, all employers must file an annual summary.

You are not responsible for monitoring your monthly tax liability to see if a status change is needed. The Department reviews each account annually and makes any necessary changes. Notices of change in filing status are usually mailed during December of each year, and become effective on January 1.

Quarterly Filing

If your average monthly withholding tax liability is \$100 or less, we will assign a quarterly filing status to your account. Quarterly returns must be filed on Form VA-5,

with full payment for the tax due, or EFT payments for the tax due must be made on the last day of the month following the close of the quarter. A list of the return due dates is given below.

Quarter Ended	Due Date
March 31	April 30
June 30	July 31
September 30	October 31
December 31	January 31

You must file a return for each quarter even if there is no tax due. EFT filers must submit a return **only** if there is no tax due.

Monthly Filing

If your average monthly withholding tax liability is over \$100 but less than \$1,000, a monthly filing status will be assigned.

For months that close a calendar quarter, file Form VA-5 or pay by EFT by the last day of the following month. For months that do not close a calendar quarter, file Form VA-5 or make your EFT payment by the twentieth day of the following month. A list of the due dates for monthly returns is shown below.

Month	Due Date	Month	Due Date
January	February 20	July	August 20
February	March 20	August	September 20
March	April 30	September	October 31
April	May 20	October	November 20
May	June 20	November	December 20
June	July 31	December	January 31

Any tax due must be paid at the time you file Form VA-5. You must file a return for each month even if there is no tax due.

Semi-Weekly Filing

If your average monthly liability is \$1,000 or more, we will assign a semi-weekly filing status to your account.

If the Virginia income tax withheld as of the close of any federal period is more than \$500, a payment must be made within three banking days. Federal cut-off days for withholding deposits are generally Tuesday and Friday of each week. Semi-weekly payments are usually made on

Form VA-15 or by EFT.

At the end of each calendar quarter, you are required to file a reconciliation on Form VA-16, along with payment of any remaining tax due for the quarter. In addition, if the due date for Form VA-16 falls within three days of the due date of a current month's semi-weekly payment, the current payment is included on Form VA-16.

Seasonal Filing

As a seasonal filer, you are required to file returns for the months you designated when you registered, even if there is no tax due. Seasonal returns are filed on Form VA-5 and are due at the normal monthly filing dates. To change the designated months, write to the **Registration Unit**, **P.O. Box 1114**, **Richmond**, **VA 23218-1114**.

Adjustments To Returns

If you overpay your withholding tax, you may claim a credit on your return for the next period or request a refund. Refund requests should be mailed to **Department of Taxation, P.O. Box 1115, Richmond, VA 23218-1115.** The Department will allow a refund only if the tax in question was not actually withheld from an employee's wages. Claims for credit or refund must be filed within three years from the due date of the return for the period in which the overpayment occurred.

If you underpay your tax, report the underpayment on your next return and attach a detailed explanation. If the underpayment is not discovered until the end of the calendar year, you should pay the tax with your annual summary, Form VA-6.

Liability For Filing

After you register for a withholding tax account, you must file a return for every period during which the account remains open, even if there is no tax due. If you do not expect to pay wages for an extended period of time, you may want to close the account until you begin paying wages again.

Extensions Of Time For Filing And Payment

The Department will grant a reasonable extension of time for filing and/or payment when good cause exists. You must apply for an extension in writing before the due date of the applicable return. If the time for payment is extended, we will assess interest on the tax due from the original due date through the date of payment.

PENALTIES AND INTEREST

General Requirements

Virginia law imposes penalties on any employer who fails to withhold tax, file returns, or make payments as required. In addition, interest must be computed on any balance of unpaid tax. The most commonly imposed penalties are discussed in this section.

Late Filing Penalty

The penalty for filing a withholding return after the due date is 6% of the tax due for every month or part of a month that the return is late. The maximum penalty is 30% of the tax due. The minimum penalty is \$10.00. The minimum penalty applies even if there is no tax due.

Late Payment Penalty

The penalty for late payment of withholding tax is the same as the late filing penalty (6% per month), and the same minimum and maximum amounts apply. However, the late payment penalty does not apply to any month for which the late filing penalty has already been assessed. Therefore, the total *combined* penalties for late filing and late payment cannot exceed 30% of the tax due, and the minimum penalty of \$10.00 can be assessed only once.

Special Rule For Semi-Weekly Filers

Semi-weekly filers are required to file a summary for each calendar quarter on Form VA-16. The total payments made

for the quarter are subtracted from the actual tax withheld, and any remaining balance due is paid with the return. If the balance of tax due is more than 10% of the total tax liability for the quarter, a late payment penalty will be assessed on the amount over 10%.

Interest

If tax is paid after the due date, even with an approved extension, interest is accrued on the tax due from the due date through the date of payment. The interest rate is the federal underpayment rate established under Internal Revenue Code Section 6621, plus 2%.

Form VA-5 - For Quarterly and Monthly Filers

PREPARATION OF FORM VA-5:

BLOCKS – Check data in preprinted blocks for correctness. For change of ownership or change of address, see instructions for Registration Change Request, Form R-3.

Or USE Business iFile



Make Check or Money Order Payable to: **FORM VA-5** Please do not VA Department of Taxation fold or staple (DOC ID 355) 1. VA Income Tax P.O. BOX 27264, RICHMOND, VA 23261-7264 Withheld **EMPLOYER'S RETURN OF** FOR INFORMATION CALL (804) 367-8037 VIRGINIA INCOME TAX WITHHELD 2. Previous Period(s) Adjustments (See Instructions) 000000000 3005100 000000 3. Adjusted Total FOR PERIOD ENDING DUF DATE ACCOUNT NUMBER FFIN NUMBER 0000 00/00/00 00000000-0 00000000 4. Penalty FACSIMIL (See Instructions) 5 Interest (See Instructions) 6. Total Amount I declare that this return (including any accompanying schedules and statements) has been examined by me and the the best of my knowledge and belief is a true, correct and complete return. Due SIGNATURE DATE TELPHONE NUMBER

- LINE 1–Enter amount of income tax withholding liability for the quarter for which the return is being filed.
- LINE 2-Enter overpayment or underpayment from a prior period and explain in detail on reverse side of return.
- LINE 3-Subtract overpayment (Line 2) from Line 1 or add underpayment (Line 2) to Line 1 and enter amount.
- LINE 4—Enter penalty, if applicable (see "Penalties and Interest," page 19).
- LINE 5-Enter interest, if applicable (see "Penalties and Interest," page 19).
- LINE 6-Enter total of Lines 3, 4, and 5.

Sign and date the return and enter the telephone number of a person to contact for additional information in the space provided.

Remittance-Attach check or money order in amount shown on Line 6 and mail to:

Virginia Department of Taxation P.O. Box 27264 Richmond, VA 23261-7264

Preaddressed mailing labels are included in the withholding coupon booklet.

Form VA-15 - For Semi-Weekly Filers

PREPARATION OF FORM VA-15:

BLOCKS – Check data in preprinted blocks for correctness. For change of ownership or change of address, see instructions for Registration Change Request, Form R-3.



USE Business iFile



FORM VA-15

FOR PERIOUD ENDING

Please do not fold or staple

(DOC ID 315)

EMPLOYER'S VOUCHER FOR PAYMENT OF VIRGINIA INCOME TAX WITHHELD (SEMI-WEEKLY)

FEIN NUMBER

SEE INSTRUCTIONS FO

000000000 3015505 000000

FOR INFORMATION CALL: (804) 367-8037

FACSIMILE

FOR CHANGE OF ADDRESS OR OUT OF BUSINESS. USE FORM R-3 REGISTRATION CHANGE REQUEST FORM

When Virginia income tax withheld exceeds \$500 by Tuesday or Friday of any week or at the close of any other federal period (for example, the last day of a quarter, or when \$100,000 in federal tax has accumulated), pay within 3 banking days thereafter.

MAIL CHECK AND THIS PAYMENT VOUCHER TO:

VIRGINIA DEPARTMENT OF TAXATION P.O. BOX 27264 RICHMOND, VA 23261-7264

PAYMENT AMOUNT



00/00/00 00000000-0 00000000

ACCOUNT NUMBER

I declare that this return (including any accompanying schedules and statements) has been examined by me and the the best of my knowledge and belief is a true, correct and complete return.

SIGNATURE DATE TELPHONE NUMBER

Please do not write below this line

- 1. Enter the amount of payment.
- 2. Enter the telephone number of the person to be called if additional information is needed by the Department of
- 3. Make check or money order payable to Department of Taxation for the amount shown.
- 4. Mail payment with Form VA-15 to the address shown on the return. Preaddressed mailing labels are included in the coupon booklet for your convenience.
- 5. Extra copies of Form VA-15 are located in the back of the coupon booklet for your convenience. If you need

more VA-15 forms than the booklet contains, you may use an unaltered photocopy of a Form VA-15.

Sign and date the return and enter the telephone number of a person to contact for additional information in the space provided.

Remittance-Attach check or money order in amount shown and mail to:

Virginia Department of Taxation P.O. Box 27264 Richmond, VA 23261-7264

Form VA-16 - For Semi-Weekly Filers

PREPARATION OF FORM VA-16:

BLOCKS – Check data in preprinted blocks for correctness. For change of ownership or change of address, see instructions for Registration Change Request, Form R-3.

quest, i simili et			
FORM VA-16 EMPLOYER'S QUARERLY RECONCILATION AND RETURN OF VIRGINIA INCOME TAX WITHHELD VIRGINIA DEPARTMENT OF TAXATION P.O. BOX 27264, RICHMOND, VA 23261-7264 FOR INFORMATION CALL (804) 367-8037	Nee Check or Money Order Payable to: VA Department of Taxation ☐ CHECK HERE IF PAID BY EFT ☐ □ □ □ □ □ □ □ □ □	1. VA Income Tax Withheld 2. Previous Period(s) Adjustment (See Instructions) 3. Adjusted Total 4. Payments made during the period of this return	
FOR PERIOD ENDING DUE DATE ACCOUNT NU		5. Balance tax due this quarter 6. Penalty (See Instructions) 7. Interest (See Instructions) 8. Payment for month following the period of this return	
I declare that this return (including any accompanying schedules an and the the best of my knowledge and belief is a true, correct and considerable best of my knowledge and belief is a true, correct and considerable best	omplete return.	9. Total Amount Due	

- LINE 1–Enter Virginia income tax withholding liability for the quarter for which the return is being filed.
- LINE 2-Enter overpayment or underpayment from a prior period. Make a detailed explanation on the reverse side of this return.
- LINE 3–Subtract overpayment (Line 2) from Line 1 or add underpayment (Line 2) to Line 1 and enter amount. (Line $1 \pm \text{Line } 2 = \text{Line } 3$)
- LINE 4–Enter all payments made for the quarter.
- LINE 5-Subtract Line 4 from Line 3 and enter tax due here. If the amount due is more than 10% of Line 3, and Line 3 exceeds \$500, compute penalty (Line 6) and interest (Line 7). (Line 3 Line 4 = Line 5)
- LINE 6-**Penalty** Semi-weekly filers are also subject to a penalty if at least 90% of the total liability for each calendar quarter has not been paid within three days of the close of a quarter. The amount subject to penalty is determined by subtracting 10% of the amount reported on line 3 of Form VA-16 from the balance due on line 5 of the return. If Form VA-16 is filed on time with full payment that exceeds \$500, the penalty is 6% of the amount computed above. If Form VA-16 is filed or paid late, the penalty will accrue on the unpaid balance at a rate of 6% per month or fraction of a month until the tax is paid. The maximum penalty is 30%.
- LINE 7-Interest If this return is filed after the due date or the tax on Line 5 is more than 10% of Line 3, and Line 3 exceeds \$500, interest must be computed at a rate equal to the rate of interest established un-

- der Section 6621 of the Internal Revenue Code, plus 2%. Multiply the amount on Line 5 by the interest rate
- LINE 8-Enter on Line 8 any Form VA-15 payments that are required to be filed within 3 days from the end of the quarter.

 For example, if filing a return (Lines 1.7, Form VA. 16)

For example, if filing a return (Lines 1-7, Form VA-16) for January through March, use Line 8 to make any required payments of employer withholding tax that are due from April 27th through April 30th.

LINE 9–Enter total of Lines 5, 6, 7, and 8. This amount must be paid at the time the return is filed.

Sign and date the return and enter the telephone number of the person to be called if additional information is needed by the Department of Taxation.

Make check or money order payable to Department of Taxation for the amount shown on Line 9. Mail your payment with the return. Preaddressed mailing labels are included in the coupon booklet for your convenience.

Remittance-Attach check or money order in amount shown on Line 9.

Mail Form VA-16 to:

Virginia Department of Taxation P.O. Box 27264 Richmond, VA 23261-7264

Form VA-16 must be filed for each quarter even though no payment is due.

Preaddressed mailing labels are included in the withholding coupon booklet.

PREPARATION OF FORM VA-6:

BLOCKS - Check data in preprinted blocks for correctness.

For change of ownership or change of address, see instructions for Registration Change Request,

Form R-3.

Please do not staple **VA INCOME TAX PAID** 1. JAN 9, SEP 3rd QTR FORM VA-6 5. MAY **EMPLOYER'S ANNUAL OR FINAL SUMMARY** 2. FEB 6. JUN ^{2nd} QTR 10. OCT OF VIRGINIA INCOME TAX WITHHELD 11. NOV 3. MAR 1st QTR 7. JUL VIRGINIA DEPARTMENT OF TAXATION 4. APR 8. AUG 12. DEC 4th QTR P.O. BOX 1278, RICHMOND, VA 23218-1278 FOR INFORMATION CALL (804) 367-8037 13. TOTAL PAYMENTS (Lines 1 thru 12) 000000000 300FP03 000000 TOTAL VATAX WITHHELD ON W-2 CALENDAR YEAR DUE DATE ACCOUNT NUMBER FEIN NUMBER AND 1099 STATEMENTS 0000 00/00/00 00000000-0 00000000 (e.g. 1099R) FACSIMILE A COPY OF EACH W-2 AND 1099 15. ADDITIONAL \rightarrow STATEMENT (STATE COPY) FOR PAYMENT WHICH VIRGINIA WITHHOLD: ING WAS REQUIRED MUST BE FILED WITH THIS REPORT. ENTER THE TOTAL NUMBER OF W-2 AND 1099 STATEMENTS (STATE COPY) SENT WITH THIS REPORT NOTE: IF LINE 13 IS GREATER THAN LINE 14 WRITE I declare that this return (including any accompanying schedules and statemnts) has been examined by me and **EXPLANATION ON BACK OF FORM VA-6.** the the best of my knowledge and belief is a true, correct and complete return. CHECK HERE IF PAID BY EFT Please do not write below this line SIGNATURE DATE TEL PHONE NUMBER

LINES 1-12— MONTHLY filers enter the amount of Virginia income tax paid each month as shown on Form VA-5. QUARTERLY and SEMI-WEEKLY filers enter the amount paid each quarter on Lines 3, 6, 9, and 12.

LINE 13— Enter the total of Lines 1 through 12.

LINE 14— Enter the total Virginia income tax withheld as shown on accompanying income statements (state copy). Include an adding machine tape or a listing showing how this figure was obtained.

LINE 15— If your total payments (Line 13) are less than the total Virginia tax withheld (Line 14), enter this amount in the additional payment block (Line 15) and remit payment. If Lines 13 and 14 do not agree, attach explanation of the difference.

LINE 16-Enter the total number of income statements (state

copy), sent with this report. If more than one package, clearly mark each package with the employer's name and account number and number consecutively. Include the Form VA-6 and check or money order, if applicable, in package No. 1. An employer who furnishes 250 or more employee wage statements (W-2 forms) must submit their W-2's by magnetic media.

MAIL Form VA-6 and all applicable Wage and Tax Statements or your electronic submission to:

Virginia Department of Taxation P.O. Box 1278 Richmond, VA 23218-1278

Preaddressed mailing labels are included in the withholding coupon booklet.

Note: Send only the preprinted Form VA-6 and any additional remittances.

ANNUAL REPORTING REQUIREMENTS

Annual Summary, Form VA-6

Every employer must file an annual summary on Form VA-6 or file using ifile (a simple way to file on our web site. See page 18 under How to File and Pay the Tax). Form VA-6 is due on February 28. If you close your account before the end of the year, you must file Form VA-6 within thirty days of the last month in which you pay wages. When filing Form VA-6, you must attach copies of any federal income statement form from the W-2 or 1099 series that reflects Virginia income tax withheld. The federal forms usually required are Forms W-2, W-2G and 1099-R.

Form 1099 Requirements

You are only required to file copies of Form 1099 with the Department when the forms show Virginia income tax withheld. If you participate in the combined Federal / State Filing Program (CF/SF) for 1099-R, you do not need to file the form with Virginia, however, you must notify the department by letter by February 15, 2004, of your of intent to participate in the program. The letter should be mailed to: Virginia Department of Taxation, W-2 Processing, P. O. Box 1278, Richmond, Virginia 23218-1278. See Federal Publication 1220 for information on how to participate. The filing of all other information returns with the IRS is adequate for purposes of complying with Virginia filing requirements.

Magnetic Media Reporting

The Department of Taxation accepts cartridge, CD and diskette filing of W-2 information only. Form 1099

information must be reported on paper copies unless you participate in the combined Federal / State Filing Program (CF/SF). Your cartridge, CD or diskette is required by Virginia law to be submitted under the formats for *Magnetic Media Reporting And Electronic Filing, SSA Publication MMREF-1*, which is updated yearly and is generally available in October. We recommend you review that document thoroughly before producing your magnetic media file. You can request a copy from the Social Security Administration by calling (215) 597-4632, or accessing the SSA web site at: www.ssa.gov/employer/03mmref1.txt.

When filing by magnetic media, send your submission with Form VA-6 or ifile VA6 confirmation and a copy of the Virginia Transmittal Form to: **Department of Taxation**, **W-2 Processing**, **P.O. Box 1278**, **Richmond**, **VA 23218-1278**.

We cannot return your processed cartridges, CD's or diskettes. To ensure the security of your data, however, we erase all data after we complete processing.

NOTE: Submitting W-2 information to the Department of Taxation does not take the place of filing state employment data. That information must be transmitted separately to the Virginia Employment Commission.

Virginia Magnetic Media Specifications

The magnetic media format requirements provided on the following pages are based on SSA Publication MMREF-1.

MAGNETIC MEDIA FILING

Mandatory EFT Payments

An employer who furnishes 250 or more employee wage statements (W-2 forms) must submit their W-2's by magnetic media. Also, any business with monthly tax liability that exceeds \$20,000 for withholding, sales, use, or corporate income taxes must pay their state taxes by EFT. The \$20,000 threshold amount applies to each tax separately.

Obtaining Federal Information

The Virginia Department of Taxation accepts wage and tax data reported on cartridges, CD's, or diskettes when submitted under the formats in the Social Security Administration publication *MMREF-1*. This publication is updated yearly and is generally available by October. To request a paper copy of this document, call the Social Security Administration at (215) 597-4632, or you may obtain an electronic copy by accessing the Social Security web site at: www.ssa.gov/employer/03mmref1.txt.

Obtaining Virginia Information

The Virginia magnetic media formats described in this instruction booklet are for tax year 2003. If you are preparing data for another tax year, please request a copy of our most current specifications from our Office of Customer Services at (804) 367-8037.

Required Documents

Your tape cartridges, CD's, or diskettes must be accompanied by Form VA-6, *Annual or Final Summary of Virginia Income Tax Withheld*, or ifile VA 6 confirmation, and by a transmittal form. A copy of a transmittal form is included in this booklet.

Mailing the Virginia Information

Send your submission, Form VA-6, or ifile VA 6 confirmation, and transmittal form to the following address:

Department of Taxation W-2 Processing P.O. Box 1278 Richmond, Virginia 23218-1278

We regret that we are unable to return any cartridges, CD's or diskettes. To ensure the security of your data, all information is erased from your cartridges, CD's or diskettes after they have successfully processed.

NOTE: In addition to submitting W-2 data to the Department of Taxation, **you are required to submit state employment data to the Virginia Employment Commission (VEC).** You may use ifile to file and pay Unemployment Taxes with the Virginia Employment Commission. You may access ifile from either TAX or VEC's web sites. You may contact the VEC by phone at (804) 786-3066 or (804) 786-7159.

Reporting Virginia Wages and Withholding Magnetic Media Reporting and Electronic Filing for Tax Year 2003 (MMREF-1)

MMREF-1 GENERAL REQUIREMENTS FOR CARTRIDGES, CD's AND DISKETTES

Each file must contain W-2 information for a single tax year only. A file containing multiple tax years will be rejected.

If we are unable to process your submission because of a format error or technical problem, we will return it to you with an explanation of the problem we encountered.

We are unable to return magnetic media that have successfully processed. To ensure security, we erase all your data after processing.

Place an external label like this on each tape or diskette.

TAXBT61 W-2 DATA TAX YEAR ______NAME OF SUBMITTING COMPANY CONTACT PERSON PHONE DENSITY *VOL___of___

*Diskette only

Magnetic Cartridge Technical Requirements

We accept 3480 or 3490 Cartridge submissions. Cartridges may be compacted or non-compacted. **We do not accept any Reel or 8 millimeter tape cartridges.**

Multiple-cartridge files will not be accepted.

3490 Cartridges are the preferred medium.

Diskette Technical Requirements

We accept "double density" or "high density" 3 $\frac{1}{2}$ " diskettes. We do not accept $\frac{5}{4}$ " diskettes.

Diskette(s) must be virus free. Diskettes containing a virus will be returned unprocessed.

Data must be in UPPER CASE letters.

The file must be named W2REPORT. There must be no extension on the file name. The diskette **must not contain** any file or data set other than W2REPORT.

Zip

If a file can not be contained on one diskette, you may compress your diskette file using 'ZIP' process. Use a 'ZIP' compatible compression program like WINZIP (Any Version) or PKZIP 2.50 (Windows) or 2.04g (DOS) to create the W2REPORT.ZIP file (Only PKZIP version 2.04g compatible files will be accepted). **Do not use a ZIP disk.**

The unzipped file must be named W2REPORT. There must be only 1 file per Diskette. The Zip file itself must be named W2REPORT.ZIP, containing only one file named W2REPORT (without Extension).

Only Diskettes may be zipped. Please do not Zip a file on a CD.

DO NOT confuse multiple diskettes with multiple-volume files. Refer to your SSA publication for an explanation of "multiple-volume file". Multiple diskettes must each be labeled VOL 1 of 1; but a multiple-volume file must be labeled VOL 1 of 3, VOL 2 of 3, etc.

CD Technical Requirements

CD's must conform to ISO 9660 standards (Standard CD-R, **NOT** CD-RW).

CD's must be virus free.

Data must be in UPPER CASE letters.

The file must be named W2REPORT, without an extension. The CD must not contain any other file or data set and there must be only one file, named W2REPORT, in the root directory. CD's must not contain Zipped files.

Please label your CD using black permanent marker with the type of data, tax year, name of submitting company, contact person and phone number.

REQUIRED RECORDS FOR CARTRIDGES, DISKETTES, AND CD's

The following data records are <u>required</u>. Other records specified in MMREF-1 may be included in your file but will not be used. **Each data record must be a fixed length of 512 bytes.**

CODE RA - submitter Record

Length = 512

As submitted to the Social Security Administration

• CODE RE - Employer Record

Length = 512

As submitted to the Social Security Administration

CODE RS - State Record

Length = 512

As submitted to the Social Security Administration or use layout on next page.

CODE RF - FINAL RECORD

Length = 512

As submitted to the Social Security Administration or modified to contain only Virginia data.

NOTE: The SSA does not require the (RS) record but Virginia does. If you created an RS record for your federal submission, Virginia will accept this. If not, you must generate an RS record for each employee reported. The simplest layout of the RS record that will meet Virginia's needs is supplied on page 27. Remember the state code for Virginia (51) must be on each RS record.

We prefer files without record delimiters. If you use record delimiters (a sequential file) the following requirements apply:

A record delimiter must follow each record in the file (RA,RE,RS) except the last record (RF). The record delimiter must consist of two characters, and those characters must be carriage return and line feed (CR/LF).

Line-Feed is ASCII character 10 (0A HEX) and carriage-Return is ASCII character 13 (0D HEX). If using UNIX, please manually insert the proper characters, as Unix does not automatically insert Carriage Return characters. Windows programs, like Notepad, automatically insert Carriage-Return Line-Feeds when you press the Enter Key at the end of the line. Please don't forget to make sure each record is exactly 512 characters by adding spaces at the end.

The carriage return character and the line feed character must be placed in positions 513 and 514, respectively.

EXCEPTION: For multi-volume diskette files, there must be no CR/LF after the last record on each diskette.

DO NOT place a record delimiter before the first record of the file.

DO NOT place more than one record delimiter i.e., more than one carriage return / line-feed combination, following a record.

DO NOT place record delimiters after a field within a record.

If you do not use record delimiters (a random file), the following requirements apply:

DO NOT place either a Carriage Return or a Line Feed after the last character of each record. For example, as each record is 512 bytes long, the first byte of the second record will be in 513.

Common Reasons For Returned Files

- The file must be named W2REPORT, without an extension. The only exception is a zipped file. Then the disk will be named W2REPORT.ZIP and the internal file named W2REPORT.
- 2) Each record must be 512 bytes long.
- 3) Each file must contain an RA, RE, RS and RF record. Often a business will submit the same file it sent to the SSA. This is perfectly acceptable as long as the file contains valid RS records. Since these are optional for the SSA, not all submissions reflect this data. Other records reported to the SSA but not processed by Virginia will be by-passed.
- 4) The **State Code (51)** must be posted both in positions 3-4 and 274-275 on the RS record. This identifies the data as pertaining to Virginia.
- Fields identified as numeric may not contain blanks. If your record layout is off by even 1 position, this problem will occur.
- 6) For sequential files each record, except the last, must be followed by **both** a carriage return **and** a line feed.
- 7) For a random file, <u>neither</u> a carriage return <u>nor</u> a line feed should be on the file.

While these errors do not represent all of the possibilities, they do account for the vast majority. Please refer to the instructions included in this booklet for the complete file format.

LAYOUT for CODE RS - STATE RECORD Use this record layout only if your Federal Submission did not contain RS records.

LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RS"
3-4	State code	2	FIPS postal numeric code. This is a numeric field. (51 = Virginia)
5-9	Blank	5	Leave Blank
10-18	Social Security Number	9	The employee's SSN. If not known, enter zeros.
19-33	Employee First Name	15	First name as shown on Social Security Card. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	If applicable, enter as shown on Social Security Card. Left justify and fill with blanks. Otherwise leave blank.
49-68	Employee Last Name	20	Last name as shown on Social Security Card. Left justify and fill with blanks
69-72	Suffix	4	If applicable, enter an alphabetic suffix (Sr, Jr, etc.) Do not use periods. Left justify and fill with blanks.
73-94	Location Address	22	Enter the location address (Suite, Attention, Room Number, etc.). Left justify and fill with blanks.
95-116	Delivery Address	22	Left justify and fill with blanks.
117-138	City	22	Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter Postal abbreviation. This is an alpha field. (VA = Virginia) Leave blank for foreign address.
141-145	Zip Code	5	Enter the employee's 5-digit zip code.
146-149	Zip Code Extension	4	Enter the employee's 4-digit zip code extension. Leave blank if unknown.
150-154	Blank	5	Leave Blank
155-177	Foreign State/ Province	23	If applicable, enter the foreign state/province. Left justify and fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the foreign postal code. Left justify and fill with blanks.
193-194	Country Code	2	If applicable, in accordance with SSA requirements enter the foreign country code or leave blank.
195-247	Blank	53	Leave Blank
248-267	Virginia Employer Account Number	20	Virginia account number as it appears on the associated Form VA-6. This is an Alpha/Numeric field. Right justify and fill with blanks. Many Virginia account numbers begin with zeros. DO NOT eliminate these zeros.
268-273	Blank	6	Leave Blank
274-275	State Code	2	FIPS postal numeric code. This is a numeric field. (51 = Virginia)
276-286	State Taxable Wages	11	Right justify and zero fill. This is a numeric field.
287-297	State Income Tax Withheld	11	Right justify and zero fill. This is a numeric field.
298-512	Blank	215	Leave Blank
	•	•	

Specific Instructions for Transmittal Form

BLOCK 2 Enter your 9-digit IRS-assigned FEIN number. BLOCK 3 Enter the number of 3480 or 3490 cartridges, CD's, or diskettes sent in this transmittal. BLOCK 4 Enter the inventory number of each diskette or CD. The inventory number is any identification number you assign. If this block is not applicable, leave blank. Multiple diskettes or CD's files must be CLEARLY MARKED as multiple diskettes or CD's of the same file ("VOL 1 of 3", "Vol 2 of 3", etc.). BLOCK 5 Indicate if Form VA-6 is enclosed, already mailed or iFiled, or will be mailed later. BLOCK 6 Enter your name, address, and telephone number. BLOCK 7 Enter name, address, and telephone number of your payroll contact, if different from Block 6. BLOCK 8 Enter name, address, and telephone number of your programming contact, if different from Block 6. BLOCK 9 Sign and date the declaration statement. NOTE: If you are submitting W-2 information for an employer other than yourself, you MUST fill out Blocks 10, 11, and 12 on the back of the transmittal.	BLOCK 1	Enter the Tax Year of the W-2 data and the Total Virginia Taxes as withheld and reported to Tax.
BLOCK 4 Enter the inventory number of each diskette or CD. The inventory number is any identification number you assign. If this block is not applicable, leave blank. Multiple diskettes or CD's files must be CLEARLY MARKED as multiple diskettes or CD's of the same file ("VOL 1 of 3", "Vol 2 of 3", etc.). BLOCK 5 Indicate if Form VA-6 is enclosed, already mailed or iFiled, or will be mailed later. BLOCK 6 Enter your name, address, and telephone number. BLOCK 7 Enter name, address, and telephone number of your payroll contact, if different from Block 6. BLOCK 8 Enter name, address, and telephone number of your programming contact, if different from Block 6. BLOCK 9 Sign and date the declaration statement. NOTE: If you are submitting W-2 information for an employer other than yourself, you MUST fill out Blocks 10,	BLOCK 2	Enter your 9-digit IRS-assigned FEIN number.
number you assign. If this block is not applicable, leave blank. Multiple diskettes or CD's files must be CLEARLY MARKED as multiple diskettes or CD's of the same file ("VOL 1 of 3", "Vol 2 of 3", etc.). BLOCK 5 Indicate if Form VA-6 is enclosed, already mailed or iFiled, or will be mailed later. BLOCK 6 Enter your name, address, and telephone number. BLOCK 7 Enter name, address, and telephone number of your payroll contact, if different from Block 6. BLOCK 8 Enter name, address, and telephone number of your programming contact, if different from Block 6. BLOCK 9 Sign and date the declaration statement. NOTE: If you are submitting W-2 information for an employer other than yourself, you MUST fill out Blocks 10,	BLOCK 3	Enter the number of 3480 or 3490 cartridges, CD's, or diskettes sent in this transmittal.
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BLOCK 7 Enter name, address, and telephone number of your payroll contact, if different from Block 6. BLOCK 8 Enter name, address, and telephone number of your programming contact, if different from Block 6. BLOCK 9 Sign and date the declaration statement. NOTE: If you are submitting W-2 information for an employer other than yourself, you MUST fill out Blocks 10,	BLOCK 5	Indicate if Form VA-6 is enclosed, already mailed or iFiled, or will be mailed later.
BLOCK 8 Enter name, address, and telephone number of your programming contact, if different from Block 6. BLOCK 9 Sign and date the declaration statement. NOTE: If you are submitting W-2 information for an employer other than yourself, you MUST fill out Blocks 10,	BLOCK 6	Enter your name, address, and telephone number.
BLOCK 9 Sign and date the declaration statement. NOTE: If you are submitting W-2 information for an employer other than yourself, you MUST fill out Blocks 10,	BLOCK 7	Enter name, address, and telephone number of your payroll contact, if different from Block 6.
NOTE: If you are submitting W-2 information for an employer other than yourself, you MUST fill out Blocks 10,	BLOCK 8	Enter name, address, and telephone number of your programming contact, if different from Block 6.
, , , , , , , , , , , , , , , , , , , ,	BLOCK 9	Sign and date the declaration statement.
	NOTE:	

- BLOCK 10 Enter the submitter's name and FEIN, and the number of Employers listed on the file.
- List the employers name and FEIN as well as the total Virginia tax withheld as reported on the Magnetic Media medium.
- BLOCK 12 Total taxes withheld in Block 11. This amount must equal the amount in Block 1

Mailing Magnetic Diskettes and CDs

Place the transmittal form and the magnetic media diskette in a mailer with proper padding to prevent damage in transit. Specially-sized mailers for CD's and diskettes are available commercially. Insert each diskette in its own protective sleeve before packaging. Mark the outside of the package "MAGNETIC MEDIA". *DO NOT use paper clips, rubber bands, or staples on diskettes.* Use only disposable mailers. CD's should be mailed using USPS approved CD Mailers. We are unable to return special containers or acknowledge receipt of your magnetic media. If you require an acknowledgment, please send your file by U.S. Postal RETURN RECEIPT procedures.

Send the package with a copy of this transmittal to:

DEPARTMENT OF TAXATION
W-2 PROCESSING
P.O. BOX 1278
RICHMOND, VIRGINIA 23218-1278

Boxes 1-6 and 9 MUST be completed! Payroll Services MUST fill out back of transmittal.

Transmittal for Virgi on Magne (See reversed side	1. Tax Year Total Virginia Taxes Withheld \$						
2. Federal Employer Identification Number of Transmitter — — — — — — — —	3. Number and type of reporting medium 3480 or 3490 Cartridge CD's Diskette(s)	Transmitter's magnetic media inventory numbers (if any)					
5. Annual or Final Summary of Income	Tax Withheld, Form VA-6, check one:						
Enclosed	Sent by mail/iFile	Will be mailed later					
6. Name and address of transmitter, include street, city, state, and zip code: Telephone Number () 7. Name and address of payroll contact, if different from 6: Telephone Number ()							
8. Name and address of programming contact, <i>if different from 6:</i> Telephone Number () 9. I declare that I have examined this information and to the best of my knowledge and belief it is true, correct, and							
complete. SIGNATURE	DATE	_					

Send magnetic media package with copy of transmittal to:

DEPARTMENT OF TAXATION
W-2 PROCESSING
P.O. BOX 1278
RICHMOND, VIRGINIA 23218-1278

VIRGINIA EMPLOYER INCOME TAX WITHHOLDING RECAP OF FILES SUBMITTED

10. SUBMITTER'S NAME	SUBMITTER'S FEIN	NUMBER OF FILES REPORTED
11. EMPLOYER'S NAME	EMPLOYER'S Fein	TOTAL VA TAX WITHHELD
<u></u>	Γ	
12 TOTAL EMPLOYED INCOME TAX WITHHELD	1	